

Sheraton, Gachibowli, Hyderabad

Sustainability Report 2025–26

Built Into **How We Operate**

RESPONSIBLE HOSPITALITY. RESILIENT ASSETS. SHARED VALUE.

Reporting period 1 April 2025 – 31 March 2026
Prepared with reference to the GRI Standards

SAMHI
SMART HOTEL INVESTMENTS

01 · Welcome

Contents and **Reporting Boundary**

> *A first standalone account of the systems, impacts and choices shaping SAMHI's hospitality platform.*

Reporting boundary

This report covers SAMHI Hotels Limited, a public limited company listed on BSE and NSE with its registered office in Delhi Aerocity, New Delhi, for 1 April 2025 to 31 March 2026. All operations are in India. As in the BRSR, the boundary is consolidated: SAMHI Hotels Limited and the 17 subsidiaries in its consolidated financial statements, listed on page 65. At year end this meant 31 hotels and one corporate office across 11 states. Caspia Delhi was part of the portfolio until its sale in August 2025: its April–August 2025 data are included in the FY2025-26 figures, but it is not counted among the 31 hotels at year end.

SAMHI owns or leases, and asset-manages, its hotels: at 31 March 2026, 18 were owned and 13 leased (five of them in mixed-use developments). Established partners (Marriott, IHG and Hyatt) operate them. SAMHI directs capital, portfolio strategy, asset performance and governance; operators run day-to-day operations, guests and much of the property workforce. Upstream, hotels buy food, linen, amenities, utilities and services, partly through centralised procurement under a vendor Code of Conduct. Downstream, operator brands and distribution connect the hotels with guests.

01 · Welcome 02–08

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First-report position

This report is prepared with reference to the GRI Standards. Disclosures SAMHI will add in future reports are set out in Our Reporting Roadmap (page 55).

Source: SAMHI Integrated Annual Report 2025-26: BRSR pp.146-148, 156, 163, 189.

GRI 2-1, 2-2, 2-3, 2-6

Welcome · Leadership message

Message from the **Chairman, MD & CEO**



Ashish Jakhanwala
Chairman, Managing Director & CEO
SAMHI Hotels Limited

> *Hospitality creates enduring value when responsibility is built into the way assets are owned, improved and operated.*

Hospitality begins with a promise of care. At SAMHI, that promise extends beyond the experience inside a hotel. It reaches the people who deliver that experience, the partners who make it possible, the communities around our properties and the resources on which every destination depends.

FY2025-26 was a year of stronger performance and sharper operational discipline. It was also a year in which sustainability became more visible in capital allocation, engineering decisions, renewable-energy procurement, workforce systems and Board oversight. We expanded access to renewable power, reduced combined Scope 1 and Scope 2 emissions, invested in efficient building systems and continued to strengthen the protections and development opportunities available to our people.

There is important work ahead. Hospitality remains energy- and water-intensive. About 21 of our 31 hotels are in regions where groundwater is under pressure, which is why water stewardship is a priority for us. We are now building the framework to measure our value-chain emissions. Retaining talent, a challenge across hospitality, is at the centre of our people strategy. This first standalone report is therefore both an account of progress and a commitment to better measurement.

Our objective is not to place sustainability beside the business. It is to use it to make the business more efficient, more trusted and more resilient. That is the work we have begun, and the work we intend to deepen.

Source: SAMHI BRSR governance statement and FY2030 commitments, pp.156-157; water-stress mapping, p.184.

Letter from the Chair of the CSR & ESG Committee



Sustainability is a continuing journey of learning and improving.

Krishan Dhawan
Chair, CSR & ESG Committee
Independent Director, SAMHI Hotels Limited

3.1 ₹ mn
Initial CSR spend to kick-start the Aarohi Bal Sansar school project, FY2025-26

~930
beneficiaries, all from vulnerable and marginalised groups

SDG 4 · QUALITY EDUCATION

Beneficiaries by CSR theme

Education	~320
Community welfare	~405
Health and nutrition	~136
Livelihoods and safety	~40
Environment and animals	~30

People reached, as reported in the BRSR (p.190).

Dear Stakeholders,

At SAMHI Hotels, we believe that building a successful business goes hand in hand with caring for our people, our communities and the environment. As Chair of the CSR & ESG Committee, I am encouraged by the steps we are taking to embed these values across our operations.

The Committee, chaired by and made up entirely of Independent Directors, oversees SAMHI's CSR Policy and ESG performance on behalf of the Board. It met on 10 February 2026 with full attendance. This first standalone Sustainability Report sets the baseline against which we will be held to account.

Our environmental footprint is concentrated in electricity. In FY2025-26 our hotels used 247,491 GJ of energy, 20.3% of it renewable, and emitted 36,505 tCO_2e across Scope 1 and Scope 2, 92.5% of it from purchased electricity. Water is our most local challenge: about 21 of our 31 hotels are in over-exploited or critical groundwater regions.

Our 3,480 employees are the business. Women make up 16.4% of the workforce and 25% of management, and every employee received a performance review. Turnover of 46.6% and seven recordable injuries show where the work is hardest.

Our CSR focuses on education, livelihoods and community wellbeing near our hotels. In FY2025-26, our CSR programmes reached around 930 people from vulnerable and marginalised groups. We also launched a project with Aarohi Bal Sansar in Satoli, Uttarakhand, to help the school expand from Class 10 to Class 12, adding vocational training, laboratories, a library and a computer centre for students from 22 villages. An initial ₹3.1 mn has set the work in motion. SAMHI's CSR team is managing the project end to end, and in FY2025-26 it completed the site survey and appointed the architects and project-management team. Our hotels also ran donation and ration drives, health and nutrition programmes, safety awareness sessions, a sponsored hospitality course for women and support for local vendors.

Sustainability is a continuing journey. Scope 3 emissions and supplier screening are still to be built, and the Committee will review progress on each. We remain committed to learning, improving and creating lasting value for all our stakeholders.

Source: SAMHI Integrated Annual Report 2025-26: Report on Corporate Governance p.85; ESG overview pp.30-31; CSR annexure p.127; BRSR pp.147, 157, 162, 168, 179-186, 189-190.

Letter from the **Chief Financial Officer**



Efficiency is both an environmental and a financial discipline.

Rajat Mehra
Chief Financial Officer
SAMHI Hotels Limited

12,790 ₹ mn
total income, +12.3%

4,626 ₹ mn
consolidated EBITDA, +8.8%

~3.0 x
net debt to EBITDA

Dear Stakeholders,

FY2025-26 showed that financial discipline and responsible operations reinforce each other. Total income grew 12.3% to ₹12,790 mn and consolidated EBITDA rose 8.8% to ₹4,626 mn. Net debt to EBITDA improved to approximately 3.0x, our effective interest rate fell to 7.9%, and our credit ratings were upgraded by ICRA during the year and by CARE shortly after year end.

A stronger balance sheet gives us room to invest in efficiency. In FY2025-26, that meant solar photovoltaic and solar water-heating systems, LED lighting, Variable Frequency Drives, heat pumps and real-time energy monitoring.

These choices are visible in the numbers. Energy intensity fell 10.6% to 19.83 GJ per ₹ million of revenue, combined Scope 1 and Scope 2 emissions intensity fell 13.3% to 2.93 tCO_2e per ₹ million, and water intensity improved to 63.22 KL per ₹ million. Energy, water and waste are among the costs we can manage most directly, so efficiency is both an environmental and a financial discipline.

Renewable power is the next lever. Looking ahead to FY2026-27, we are partnering with Clean Max Enviro Energy Solutions Ltd. to source group-captive solar power for our hotels in Maharashtra, giving those hotels a higher share of renewable offtake.

Free cash flow after interest reached approximately ₹3,000 mn in FY2025-26, and we have committed approximately ₹22,000 mn of capital expenditure across our pipeline over the next five years. That pipeline is an opportunity to build efficiency in from the design stage rather than retrofit it later.

Our next step is better measurement. We will track savings and payback for individual efficiency projects and assess how climate-related risks could affect asset values, so that sustainability decisions are evaluated with the same rigour as any other use of capital.

Source: SAMHI Integrated Annual Report 2025-26: Board's Report pp.61-62, 65; Corporate Governance Report p.90; Annexure 9, p.130; MD&A p.143; BRSR pp.157, 162, 179-182.

Letter from the **Head of Compliance**



Integrity is a system, not a statement.

Sanjay Jain
Senior Director – Corporate Affairs, Company Secretary & Compliance Officer

Dear Stakeholders,

Trust is built through systems that work every day, not through statements. In FY2025-26, SAMHI reported no fines, penalties, settlements or compounding fees, no disciplinary action against any Director, KMP or employee for bribery or corruption, and no complaints about conflicts of interest involving Directors or KMPs.

Our policies cover all nine principles of the National Guidelines on Responsible Business Conduct. They are approved by the Board, translated into procedures and extended to value-chain partners. Legatrix, our compliance platform, gives us real-time, portfolio-wide visibility of statutory obligations across our hotels and entities.

Integrity depends on people knowing what is expected of them. Our training and awareness programmes reached 100% of the Board, KMPs and employees, and 21,856 training and awareness programmes were delivered to employees, covering anti-bribery and anti-corruption, conflict of interest, insider trading, information security and responsible business conduct.

A responsible workplace makes it possible to speak up. Four complaints were filed under the POSH Act in FY2025-26; all were upheld and resolved, and none was pending at year end. Our Whistleblower, Anti-Bribery and Anti-Money Laundering policies are accessible to employees and partners, and the Audit Committee reviews and approves all related-party transactions.

Guest and employee data deserve the same protection. SAMHI holds ISO 27001:2022 and ISO 27701 certifications and complies with PCI DSS for payment-card security. We recorded no data breaches and no data-privacy or cybersecurity complaints during the year.

This report is also open about the disclosures we will add next. Our BRSR data were reviewed internally, and our reporting roadmap sets out the GRI disclosures we will add. We will add them in line with that roadmap, and obtain external assurance once it becomes a regulatory requirement for SAMHI.

Source: SAMHI BRSR Section B, pp.155-158; Principle 1, pp.159-161; Principle 5, p.177; Principle 9, pp.191-193; Annual Report ESG overview p.31.

GRI 2-15, 2-23 to 2-27, 205-2, 205-3, 418-1

Welcome · Who we are

A Hospitality Platform **Built for Where Travel Is Going**

Scale, asset discipline and a new path into experiential leisure.

SAMHI is an Indian hotel platform that owns, leases and asset-manages hotels in major commercial and travel markets. At 31 March 2026, the operating portfolio comprised 31 hotels and 4,899 rooms (18 hotels owned, 13 leased), supported by a visible development pipeline of seven new hotels and 1,669 rooms.

Its mix of upper-upscale, upscale, upper-midscale and midscale properties allows the platform to serve business, leisure, extended-stay, group, food and beverage and event demand.

Changes during the year

Caspia Delhi sold, August 2025 (data to sale included).

GIC: ~₹6,000 mn for 35% of a ~1,000-room platform.

RARE India: 70% interest approved, March 2026.

Outlook, FY2026-27

Clean Max Enviro Energy Solutions Ltd.: group-captive solar partnership for hotels in Maharashtra.

31	4,899	11	7 / 1,669
operating hotels	operating rooms	states	new hotels / rooms in pipeline



Shoba Rudra
Founder Partner, RARE India

Strategic development

RARE: a step beyond conventional urban hospitality

The Board approved a 70% interest in RARE India in March 2026, for an aggregate consideration of ₹473.90 mn; the partnership deed followed on 22 April 2026. RARE brings an asset-light portfolio of independent, experience-led hotels rooted in landscape, culture and local hosts. The aim is to preserve what makes these places distinctive while adding infrastructure, distribution and commercial reach, giving SAMHI a capital-efficient growth vertical and a platform for destination stewardship.

WHERE SCALE MEETS PURPOSE

"For more than two decades, RARE India has worked with independent, owner-led hotels shaped by their landscapes, communities and cultures. With SAMHI, we share a belief that distinctive hospitality should not have to choose between its identity and the infrastructure to grow. RARE brings a philosophy rooted in Conservation, Community and Culture; SAMHI brings investment, technology and asset-management expertise. Our ambition is simple: to help destinations become stronger because hospitality exists there, not despite it."

Shoba Rudra, Founder Partner, RARE India

Source: SAMHI Annual Report pp.6-12; Board's Report pp.61, 65; MD&A p.142; BRSR p.146; standalone Note 56, p.279; consolidated Note 60, p.413.

Welcome · Performance highlights

FY26 at a Glance

A portfolio becoming more efficient, more inclusive and more accountable.

Environment

39% of assets sourcing renewable power	**29%** of assets with on-site solar	**68%** of assets with solar water heating	**47 / 91** EV charging stations / charging points

People & trust

3,480 employees	**25%** women in management	**100%** performance-review coverage	**0** reported data breaches

The numbers capture a year in which sustainability moved further into the operating fabric of the portfolio.

Renewable energy reached more properties. Energy and emissions intensity improved. Circularity infrastructure expanded. Employee protections and development systems reached the full reported workforce. Board-level ESG oversight remained in place, supported by real-time compliance monitoring and a strong privacy and information-security framework.

Asset coverage of efficiency and renewable measures

Share of portfolio assets, FY2026



Source: SAMHI BRSR pp.157, 162 and 186; Annual Report ESG overview pp.30-31.

02 · Sustainability in Action

Sustainability, **Built In**

Responsibility becomes meaningful when it changes how the business operates.

For SAMHI, sustainability is not a parallel programme. It is increasingly reflected in the decisions that shape how hotels are designed, supplied, staffed, monitored and improved.

The test is practical: can responsible choices create stronger assets, safer workplaces, better guest trust and more durable value while reducing environmental and social impact?

Six priorities. One operating philosophy.

01

Energy & Emissions

Use efficiency, renewable power, smarter controls and lower-emission mobility to reduce the energy and carbon intensity of hotel operations.

02

Water & Waste

Use water more intelligently, expand treatment and reuse, prevent unnecessary material and keep resources in circulation for longer.

03

Talent & Equal Opportunity

Protect people, develop capability and widen opportunity in a sector where retention and career progression matter directly to service quality.

04

Privacy & Cybersecurity

Safeguard guest, employee and operational data as hospitality becomes more connected and digitally dependent.

05

Social Impact & Procurement

Use purchasing power, local relationships and community investment to extend value beyond the hotel boundary.

06

Governance, Ethics & Human Rights

Added in this report: Board oversight, integrity, human rights and compliance as the base on which the other five priorities rest.

Priorities 01–05 are the material issues identified in SAMHI's BRSR; priority 06 is added in this report. Destination resilience through RARE India is a future topic, to be assessed once RARE enters the reporting boundary.

Together, these priorities create a working philosophy for SAMHI: sustainability expressed through operational discipline, portfolio resilience and shared value.

Source: SAMHI BRSR material issues pp.150-154; priority 06 added in this report.

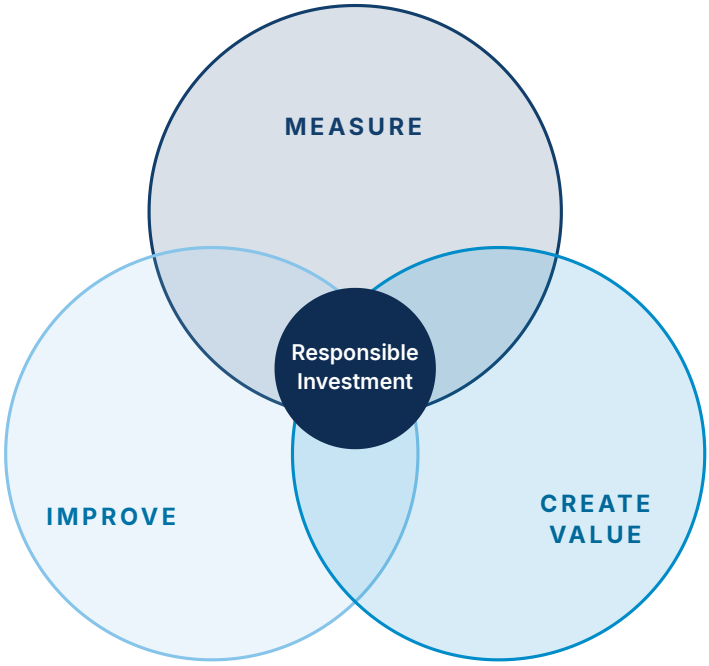
Sustainability in Action

Creating Value Through **Responsible Hospitality**

> *Measure clearly. Improve deliberately. Create value that lasts.*

Responsible hospitality is most powerful when it improves the economics and resilience of the asset as well as its impact.

For SAMHI, the pathway begins with visibility. Energy, water, emissions, waste, safety, workforce and compliance data allow issues to be identified earlier and capital to be directed with greater precision.



The value pathway

01 MEASURE	Meters, invoices, systems, audits, workforce data, grievances and stakeholder feedback.
02 IMPROVE	Efficient equipment, renewable energy, water reuse, safer work, skills, responsible sourcing and stronger controls.
03 CREATE VALUE	Lower resource exposure, stronger operating margins, trusted guest relationships, capable teams, resilient communities and long-term asset value.

This approach is already visible in group-captive renewable-energy investments, portfolio monitoring through SAMConnect, built with Zenatix (Schneider Electric), centralised procurement, cluster-based talent deployment and a Board-level CSR & ESG Committee. The next stage is to quantify the financial and impact outcomes of these choices more consistently.

Source: SAMHI Annual Report MD&A p.143; BRSR pp.156-158.

Our FY2030 Roadmap

Four operational commitments, supported by a stronger measurement system.

01

Circular economy

Single-use plastic-free operations across all assets.

02

EV fleet

100% transition of the fleet (outsourced, not SAMHI-owned) to non-emission-based vehicles.

03

EV infrastructure

Full charging coverage across all feasible assets.

04

Sustainability metrics

Comprehensive systems for assessing and reporting relevant environmental, social and governance indicators.

SAMHI's current roadmap is deliberately practical. It focuses on choices the business can influence directly: materials used in hotels, the vehicles serving the organisation, infrastructure available across the portfolio and the quality of the information used to manage performance.

For the FY2026-27 report, SAMHI will strengthen this roadmap with quantified energy, emissions, water, waste, workforce, community and supplier targets, each with a defined baseline, scope and annual progress measure.

Setting our targets

Building on its FY2030 commitments, SAMHI will set quantified targets for energy, emissions, water, waste, workforce, community and suppliers, each with a clear baseline, and publish them in the FY2026-27 report.



W, HITEC City, Hyderabad (artist's impression)

Source: SAMHI BRSR pp.156-157.

Sustainability in Action

Progress Against **Our Commitments**

> *The value of a target lies in the discipline of reporting what has changed.*

Commitment	FY2025-26 position	Status
Single-use plastic elimination	Ongoing transition in high-impact guest-facing areas. Alternatives are being introduced.	IN PROGRESS
Fleet decarbonisation	Approximately 20% of the outsourced fleet converted to electric or hybrid vehicles, as reported in the BRSR.	IN PROGRESS
EV charging	47 stations and 91 charging points across 29 feasible assets; 97% coverage across feasible assets.	ADVANCED
Sustainability metrics	Key environmental, social and governance frameworks established; portfolio-wide data architecture being expanded.	BUILDING

Where progress can be counted

Measured against a defensible denominator, FY2026

Outsourced fleet converted to EV / hybrid (BRSR) **~20%**

EV charging coverage across feasible assets **97%**

Progress on single-use plastics and ESG metrics is described here; formal baselines follow in FY2026-27.

Where progress can be counted, we show the figure; for the rest, we describe the actions under way.

Our commitment

For the FY2026-27 report, SAMHI will set a baseline, an accountable owner, annual milestones and a progress method for each FY2030 commitment.

Supporting indicators

39% of assets source renewable power	**24** Organic Waste Converters installed	**100%** LED portfolio coverage	**47** EV charging stations

Source: SAMHI BRSR FY2030 status disclosure, pp.156-157.

Sustainability in Action

How Sustainability Is Managed

Portfolio performance is assembled asset by asset.

Data validation and oversight chain

Data flow upward from assets to the Board; each layer adds a control

Board and executive oversight	Review sustainability priorities, targets and significant issues through the CSR & ESG governance structure.
General Manager / Finance Controller	Review and validate asset submissions.
Hotel Engineering Teams	Collect monthly meter readings, invoices, logs and system outputs.

SAMHI's internal data process requires source documentation for environmental data, staged review and version control. This is the foundation for a first standalone report. The next step is to apply the same discipline to GRI definitions, indicator-specific boundaries and audit-ready evidence.

Building assurance

SAMHI's FY2025-26 data were internally assessed. SAMHI will obtain external assurance once it becomes a regulatory requirement for the company.



Working from a guest room at a SAMHI portfolio hotel

Source: SAMHI internal records; SAMHI BRSR Section A, p.146.

Sustainability in Action

From Data to Decisions

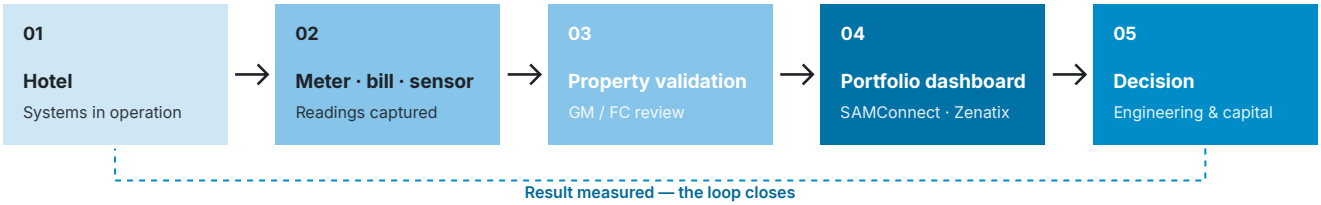
Better visibility makes operational improvement faster and more precise.

A hotel is a network of systems. Cooling, lighting, hot water, kitchens, laundry, elevators and guest rooms interact continuously. Small inefficiencies become material when repeated across a portfolio.

SAMHI uses technology-enabled monitoring, including SAMConnect, built with the Zenatix (Schneider Electric) Energy Management System, to increase visibility over energy and water use. Building Management Systems, occupancy sensors, programmable controls and property-level analytics help teams identify unusual consumption, manage demand and prioritise interventions.

From evidence to action

How monitoring data move from a hotel system to an engineering or capital decision

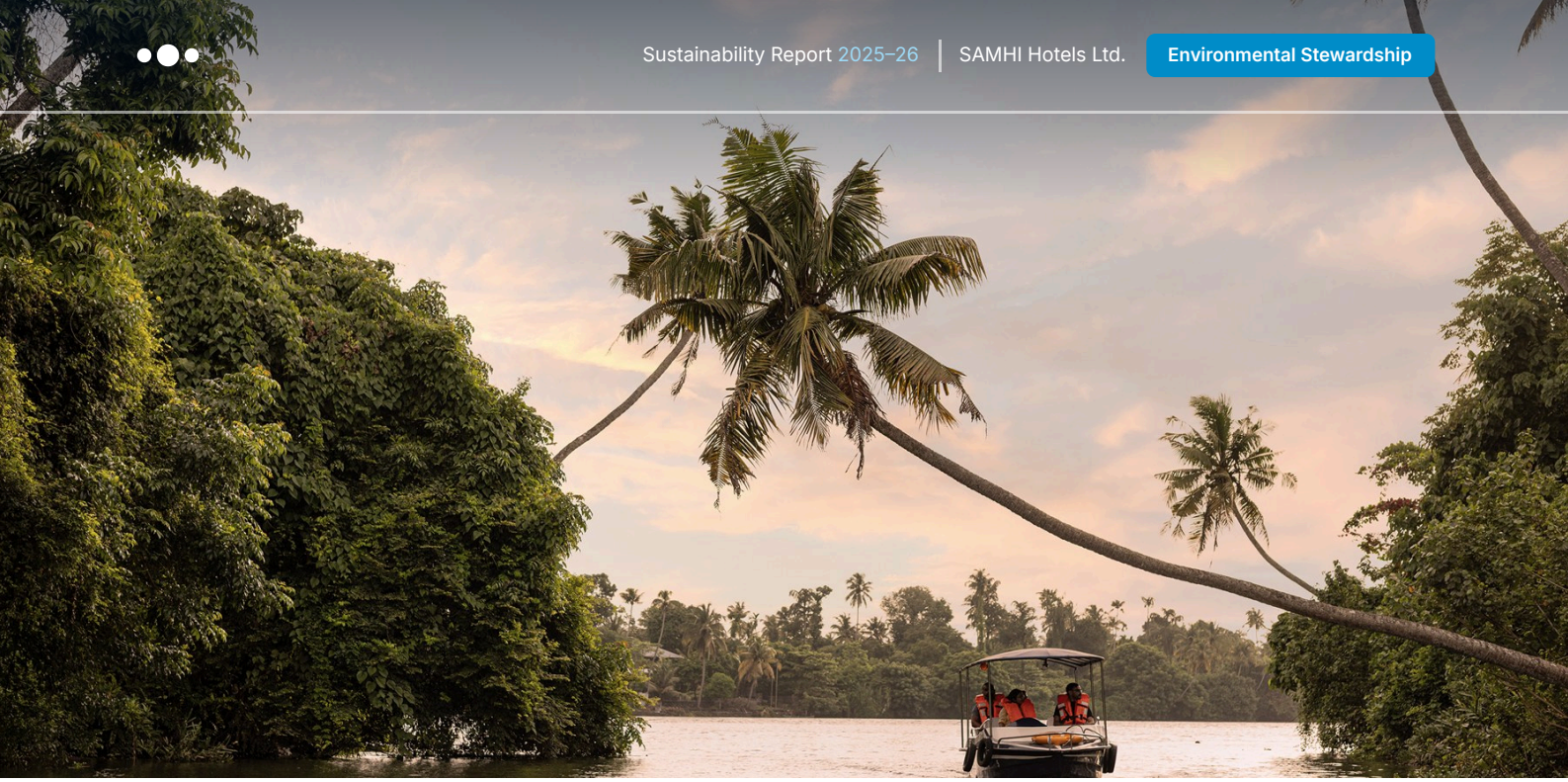


The purpose is not data for its own sake. It is a shorter distance between evidence and action: a variance detected, a cause investigated, an engineering response implemented and the result measured.



Renaissance, Ahmedabad

Source: SAMHI Annual Report, Annexure 9 to the Board's Report, p.130; BRSR p.186.



03 · Environmental Stewardship

Environment

Using less. Understanding more.

Hospitality depends on energy, water, materials and functioning natural systems. SAMHI's responsibility is to use these resources more intelligently while building assets capable of performing in a changing climate and operating environment.

FY2025-26 is the base year for SAMHI's sustainability reporting (see Basis of Preparation, page 57). These results set the agenda for our next stage: measuring Scope 3, completing property-level water balances and screening our sites for biodiversity.

247,491 GJ	36,505 tCO_2e	788,838 KL	1,842 t
total energy	combined Scope 1 + 2	water withdrawal	waste generated

First-year principle

Every figure is traceable to source, and the disclosures we will add are listed in Our Reporting Roadmap (page 55).

Source: SAMHI BRSR Principle 6, pp.179-187.

GRI 302-1, 303-3, 305-1, 305-2, 306-3

Environmental Stewardship

Energy & **Emissions**

Efficiency is the first fuel.

Energy powers virtually every part of a hotel, from cooling and hot water to kitchens, lighting, lifts and laundry.

SAMHI's first priority is therefore to avoid unnecessary consumption through building design, efficient equipment, controls and operating discipline. Renewable power then reduces the emissions associated with the energy that remains.

The portfolio approach combines solar photovoltaic systems, solar water heating, group-captive and other renewable sourcing, LED lighting, Variable Frequency Drives, heat pumps, insulation, heat recovery, automated controls and real-time monitoring.

Group-captive and other renewable sourcing already supplies selected hotels, and SAMHI plans to extend it.

The energy hierarchy

How SAMHI sequences its energy decisions

STEP 1 — Avoid
Building design, efficient equipment, controls and operating discipline remove unnecessary demand.

STEP 2 — Improve
LED, VFDs, heat pumps, insulation, heat recovery and real-time monitoring lower the energy each service needs.

STEP 3 — Switch
On-site solar, solar water heating and group-captive renewable power reduce the emissions of the energy that remains.

Portfolio levers in use

Technologies and practices across the portfolio

01 Solar photovoltaic systems	**02** Solar water heating
03 Group-captive renewable sourcing	**04** LED lighting
05 Variable Frequency Drives	**06** Heat pumps
07 Insulation	**08** Heat recovery
09 Automated controls	**10** Real-time monitoring

Outlook for FY2026-27

SAMHI is partnering with Clean Max Enviro Energy Solutions Ltd. to source group-captive solar power for its hotels in Maharashtra. The arrangement falls outside the FY2025-26 reporting period; its progress will be reported in the FY2026-27 report.

Source: SAMHI BRSR pp.150, 179, 181-182; Annual Report MD&A p.143; Board's Report p.65.

Environmental Stewardship · Energy

Energy Performance

A smaller energy footprint relative to business activity.

247,491 GJ
total energy, −1.3% vs FY2025

20.3%
renewable share of total energy (FY2025: 18.6%)

+8.0%
renewable energy consumed

−10.6%
energy intensity per ₹ mn revenue

Energy consumption by source

Gigajoules (GJ), FY2025 vs FY2026



Indicator (GJ)	FY2025	FY2026	Change
Renewable energy	46,505	50,229	+8.0%
Non-renewable electricity	155,110	148,099	−4.5%
Fuel	49,058	49,162	+0.2%
Total energy	**250,673**	**247,491**	**−1.3%**

Energy intensity



GJ per ₹ mn of revenue from operations

The portfolio consumed 247,491 GJ during FY2025-26. Renewable energy rose to 50,229 GJ, or 20.3% of the total, while non-renewable electricity declined. Our renewable share is conservative: it counts electricity only and does not yet credit the solar water heating installed at our hotels. The improvement in intensity was more pronounced than the absolute reduction, reflecting stronger revenue alongside operating efficiency.

Next step
In the FY2027-28 report, SAMHI will extend its energy disclosure to fuel by type, conversion factors, and intensity per occupied room and per square metre.

Source: SAMHI BRSR Principle 6 Essential Indicator 1, p.179.

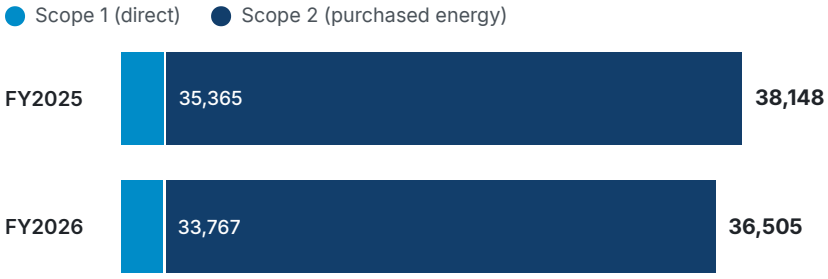
Environmental Stewardship · Carbon

Carbon Performance

Lower absolute emissions. A sharper intensity improvement.

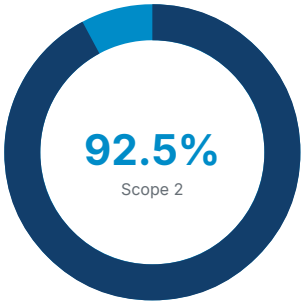
Scope 1 and Scope 2 emissions

tCO_2e as reported in the BRSR, FY2025 vs FY2026



Scope 2 share

of combined inventory, FY2026



Our GHG inventory process

SAMHI has put in place a structured process to collect and evaluate its greenhouse gas inventory, building Scope 1 and Scope 2 from property-level fuel and electricity records consolidated across the portfolio. Refrigerant emissions are not included in Scope 1 for FY2025-26. A process is now in place to collect refrigerant top-up data at every hotel, so that these emissions are counted under Scope 1 from FY2026-27.

2,738 tCO_2e	**33,767** tCO_2e	**−4.3** %	**−13.3** %
Scope 1 direct emissions	Scope 2 purchased-energy emissions	combined Scope 1 + 2 vs FY2025	GHG intensity per ₹ mn revenue

Indicator (tCO_2e)	FY2025	FY2026	Change
Scope 1	2,783	2,738	−1.6%
Scope 2	35,365	33,767	−4.5%
Combined	38,148	36,505	−4.3%
Intensity (tCO_2e / ₹ mn revenue)	3.38	2.93	−13.3%

Direct emissions were 2,738 tCO_2e and purchased-energy emissions were 33,767 tCO_2e. Scope 2 accounted for more than 92% of the combined inventory, reinforcing the importance of electricity efficiency and renewable-power procurement.

Strengthening our method

For the FY2027-28 report, SAMHI will extend its GHG disclosure with location-based and market-based Scope 2, a breakdown by gas, and its emission factors, GWP source and consolidation approach.

Source: SAMHI BRSR Principle 6 Essential Indicator 7, pp.181-182.

Environmental Stewardship · Carbon

Building the Scope 3 Baseline

The next carbon frontier sits beyond direct operations.

Scope 3 emissions arise across the value chain, in the goods hotels buy, the buildings and equipment they develop, the waste they generate, the journeys employees and guests make and the services that support operations.

For a hospitality platform, these emissions can be larger and more complex than the direct footprint.

Where the footprint sits

FY2026 inventory boundary



Scope 1 and 2 drawn to scale. Scope 3 shown for context, not to scale.

Likely priority categories for a hotel owner and lessee (GHG Protocol Scope 3 standard)

GHG PROTOCOL CATEGORY 1

Purchased goods and services

Food, linen, toiletries, cleaning products, water and outsourced services.

GHG PROTOCOL CATEGORY 2

Capital goods

Construction, renovation and major equipment.

GHG PROTOCOL CATEGORY 3

Fuel- and energy-related activities

Upstream impacts of fuel and electricity not included in Scope 1 or 2.

GHG PROTOCOL CATEGORY 5

Waste generated in operations

Landfill, treatment, recycling and composting.

GHG PROTOCOL CATEGORY 6

Business travel

Employee travel for work.

GHG PROTOCOL CATEGORY 7

Employee commuting

Daily travel of employees to and from hotels.

Strengthening our value-chain data

SAMHI is putting processes in place to define, collect and strengthen Scope 3 data across its assets, operators and suppliers. These processes will support a screening of all 15 Scope 3 categories in the FY2026-27 report, followed by quantification of the priority categories.

Source: SAMHI BRSR Principle 6 Leadership Indicator 2, p.185; GHG Protocol Corporate Value Chain (Scope 3) Standard.

Environmental Stewardship · Energy

Renewable Energy

Changing the source changes the footprint.

12	9	21	50,229 GJ
assets with renewable-energy sourcing	assets with on-site solar PV	assets with solar water heating	renewable energy consumed

Renewable measures across the portfolio

Each dot is one of 31 operating hotels, FY2026 year end

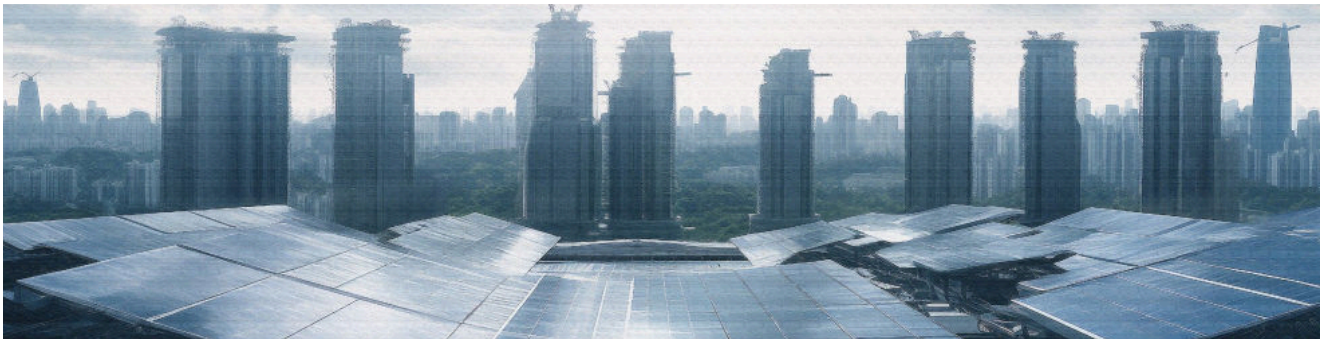
Renewable-power sourcing · 39%	●●●●●●●●●●●●○○○○○○○○○○○○○○○○○○○	**12 / 31**
On-site solar PV · 29%	●●●●●●●●●○○○○○○○○○○○○○○○○○○○○○	**9 / 31**
Solar water heating · 68%	●●●●●●●●●●●●●●●●●●●●●○○○○○○○○○	**21 / 31**

Renewable energy is being introduced through a mix of asset-level systems and offsite procurement. Onsite solar photovoltaic installations reduce grid dependence where roof and operating conditions allow. Solar water heating addresses a particularly relevant hotel load. Group-captive structures extend access to renewable power beyond the limits of onsite generation.

At year end, 39% of the portfolio sourced renewable power, 29% had onsite solar and 68% used solar water heating. These asset-level indicators are valuable, but the step for the FY2026-27 report is to connect them to consistent energy-volume data by source and contractual instrument.

Next step

In the FY2026-27 report, SAMHI will report renewable electricity by source: on-site generation, group captive, open access, green tariffs and renewable certificates.



Illustrative image

Source: SAMHI BRSR Principle 6 Leadership Indicator 4, p.186.

Environmental Stewardship · Energy

Smarter **Buildings**

> *Efficiency is created through systems, not a single technology.*

System by system: SAMHI practice

01 Building envelope

Double glazing, heat-reflective treatment, insulation and air-leakage control.

02 Cooling and ventilation

Inverter HVAC, VFDs, chiller and compressor maintenance, heat recovery and programmable controls.

03 Lighting and rooms

LEDs, dimmers, timers, occupancy sensors and automated shutdown in unoccupied rooms.

04 Hot water and kitchens

Heat pumps, solar thermal, induction systems and energy-rated appliances.

05 Monitoring

BMS, SAMConnect (built with Zenatix) and property-level performance benchmarking.

06 Operations

Efficient laundry scheduling, linen-reuse communication and staff training.

> *The strongest efficiency programmes combine capital upgrades with daily operating behaviour.*

Controls can reduce demand, but only if teams respond to the information they generate. SAMHI's asset-management model provides the opportunity to compare properties, identify outliers and scale practices that work.

Measuring savings

SAMHI will track energy savings and payback for each efficiency project, so the FY2026-27 report can show the return on every intervention.



Fairfield by Marriott hotel, SAMHI portfolio

Source: SAMHI Annual Report, Annexure 9 to the Board's Report (Conservation of Energy), p.130; BRSR GHG-reduction initiatives, p.182.

Environmental Stewardship · Mobility

Electrifying **Mobility**

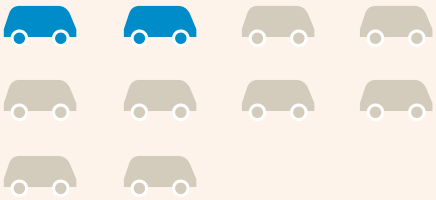
Infrastructure first. Transition next.

~20%	47	91	29
of the outsourced fleet converted (BRSR)	EV charging stations	charging points	feasible assets covered

The fleet we use

~20%

of the outsourced fleet transitioned to electric or hybrid vehicles, as reported in the BRSR



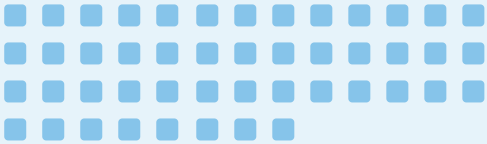
Illustrative: each vehicle represents one-tenth of the fleet.

FY2030 ambition: 100% transition of the fleet to non-emission-based vehicles.

The network we enable

97%

EV charging coverage across feasible assets



Each square represents one of 47 charging stations, offering 91 points across 29 assets.

FY2030 ambition: full EV charging coverage across all feasible assets.

SAMHI assets do not own their own fleet: the vehicles they use are provided by outsourced partners. Its mobility ambition combines the transition of this outsourced fleet with charging infrastructure that lets guests and employees choose lower-emission transport. The BRSR reports that approximately 20% of the fleet had moved to electric or hybrid vehicles by the end of FY2025-26.

Charging infrastructure was present across 29 feasible assets, giving 97% coverage across feasible assets. This brings the FY2030 infrastructure ambition within reach, while the fleet transition depends on SAMHI's outsourced partners replacing vehicles and on the availability of suitable models.

Source: SAMHI BRSR FY2030 status and resource-efficiency initiatives, pp.156-157 and 186.

Environmental Stewardship · Water

Water **Stewardship**

Every drop has a geography.

Water is one of hospitality's most local impacts. The significance of a kilolitre depends on the catchment from which it is drawn, competing demand and the condition of local groundwater and municipal systems. Portfolio totals are our starting point; property-level water accounts are the next step.

SAMHI's operating practices include low-flow fixtures, tertiary treatment meeting Central Pollution Control Board requirements, reclaimed-water use and sewage-treatment systems. Treated water is used for landscaping, horticulture, cleaning, flushing and other secondary purposes. All wastewater is 100% tertiary-treated, Zero Liquid Discharge operates at all assets, and water quality is tested regularly through accredited laboratories.

~21 of 31 assets

located in over-exploited or critical groundwater regions, based on a preliminary mapping against Central Ground Water Board classifications. They include hotels in Bengaluru, Chennai, Delhi-NCR, Hyderabad and Jaipur.

The priority for the FY2027-28 report is a location-based water account, starting with the approximately 21 assets in over-exploited or critical groundwater regions.



Water Conservation Story at Shahpura Bagh, A RARE Collection Hotel in Rajasthan

Source: SAMHI BRSR Principle 6 Essential Indicators 3-5 and Leadership Indicator 1, pp.180-181, 184.

Environmental Stewardship · Water

Water Performance & Water Stress

The scale is known. Next, we are building property-level water balances.

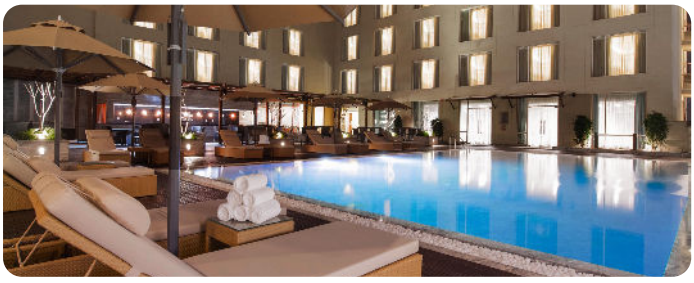
Water withdrawal by source

Kilolitres (KL), FY2025 vs FY2026

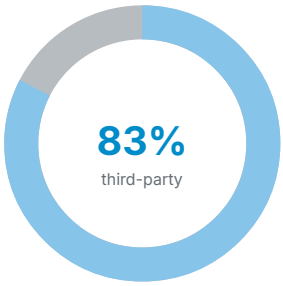


Indicator (KL)	FY2025	FY2026
Groundwater withdrawal	138,485	131,343
Third-party water	609,944	657,494
Total withdrawal	748,429	788,838
Reported consumption	748,429	788,838
Reported discharge	74,483	78,884
– to groundwater	13,489	13,134
– to third parties	60,994	65,749
Intensity (KL / ₹ mn revenue)	66.23	63.22

Third-party water represented approximately 83% of withdrawal, while groundwater contributed approximately 17%. Water intensity improved by 4.5% per ₹ mn of revenue.



Pool at a SAMHI portfolio hotel



Share of FY2026 withdrawal from third-party sources; groundwater ~17%.

Strengthening our water balance

Property-level metering will strengthen our water data from FY2027-28. SAMHI will also report consumption as withdrawal less discharge, in line with GRI, and build property-level water accounts for its hotels in water-stressed areas.

Treatment

All water discharged, to groundwater and to other destinations, is 100% tertiary-treated, and Zero Liquid Discharge operates at all assets.

Source: SAMHI BRSR pp.180-181 and 184.

Environmental Stewardship · Waste

Waste & Circularity

Waste is a design problem before it becomes a disposal problem.

Waste generated by stream

Tonnes, FY2025 vs FY2026



Waste stream (t)	FY2025	FY2026
Plastic	33.4	27.4
E-waste	5.7	8.5
Construction & demolition	604.0	3.4
Battery	0.3	0.0
Other hazardous	1.2	2.2
Other non-hazardous	1,897	1,800
Total	**2,542**	**1,842**

–27.5%
total waste vs FY2025

–18.0%
plastic waste vs FY2025

Total waste fell materially, largely because the prior year included significant construction and demolition waste. Operational non-hazardous waste remained the dominant stream. SAMHI's hotels practise segregation, composting, authorised recycling, single-use reduction and linen reuse.



Dining at a SAMHI portfolio hotel

Source: SAMHI BRSR Principle 6 Essential Indicators 9-10, pp.182-183.

Environmental Stewardship · Waste

Designing Out **Single Use**

The best waste is the material the operation no longer needs.

24	4	FY2030	3-step
Organic Waste Converters	in-house water-bottling plants in FY2025-26	single-use plastic-free ambition	Prevent · Donate · Divert food-waste approach

Food-waste approach

Prevent • Donate • Divert

01

Prevent

Design out disposable material through replacement, reuse and in-house bottling.

02

Donate

Redirect surplus that can still serve people before it becomes waste.

03

Divert

Treat food and wet waste on site through Organic Waste Converters; regulated streams to authorised vendors.

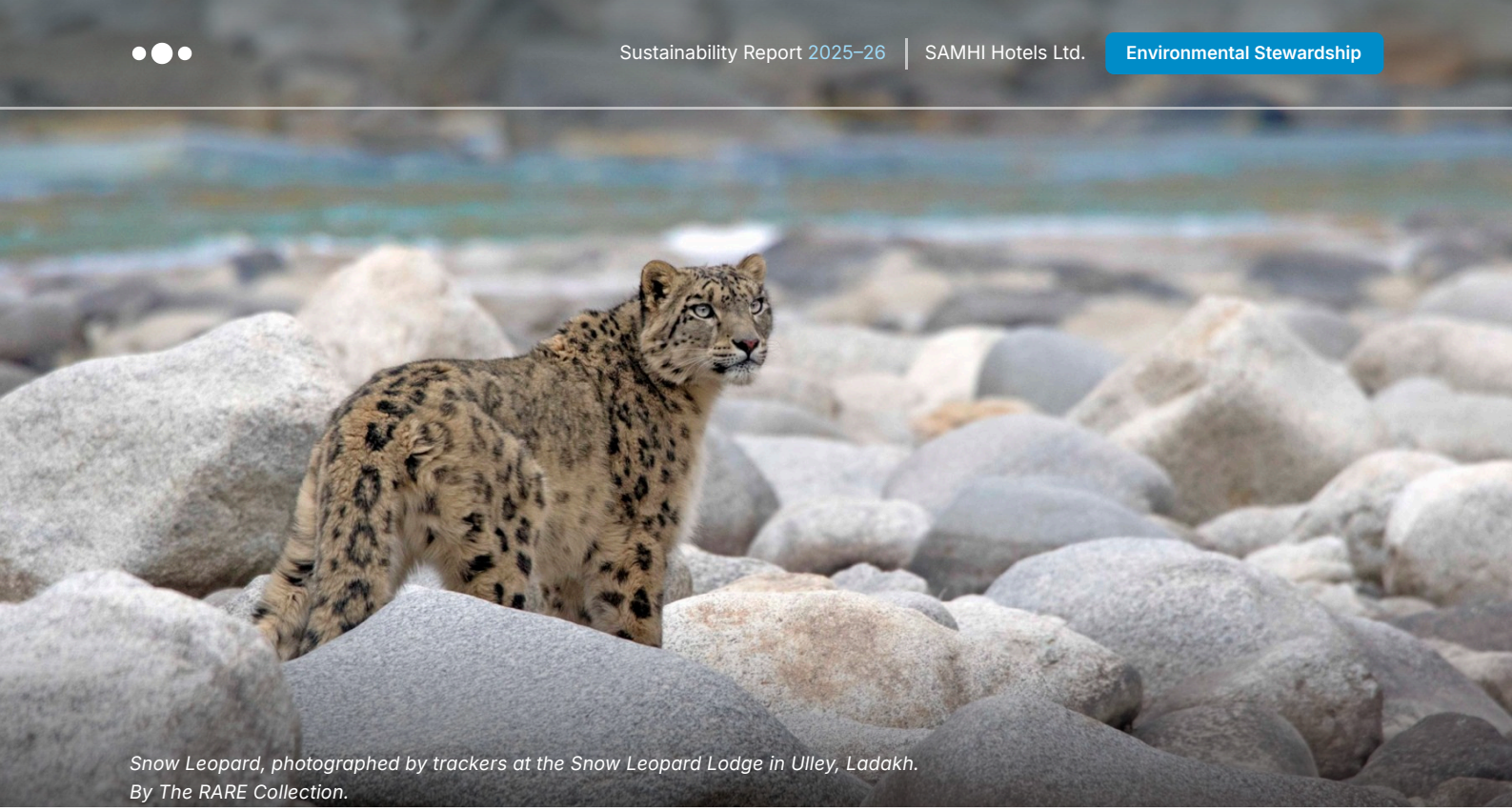
SAMHI is reducing disposable material through replacement, reuse and onsite treatment.

In-house bottling reduces dependence on single-use water bottles. End-of-life linen can be repurposed for operational cleaning. Organic Waste Converters create an onsite pathway for food and wet waste. Authorised vendors manage e-waste, used oil, batteries and other regulated streams.

Circularity is not one intervention. It is a series of choices made through design, procurement, housekeeping, food production and waste contracting.

The FY2030 ambition gives these choices a common direction.

Source: SAMHI BRSR Principle 6 Leadership Indicator 4 and Essential Indicator 10, pp.183, 186.



Snow Leopard, photographed by trackers at the Snow Leopard Lodge in Ulley, Ladakh. By The RARE Collection.

Environmental Stewardship · Nature

Nature & Biodiversity

> *Protecting the places our guests come to see.*

Hospitality depends on healthy landscapes, reliable water, climate stability and the cultural knowledge that gives destinations meaning. SAMHI's FY2025-26 BRSR reports no operations in or around identified ecologically sensitive areas. A portfolio-wide biodiversity screening is planned, starting with hotels near sensitive ecosystems.

GRI 101 asks organisations to consider impacts through sites, development, pollution, water use and supply chains. The investment in RARE gives this work added importance: many experiential properties derive their value directly from forests, rivers, wildlife, rural landscapes and community custodianship.

> *Our first step is a clear map of where the business depends on nature and where its decisions can help protect it.*

Our commitment

SAMHI will screen its owned and leased hotels, and RARE properties once they enter the reporting boundary, for proximity to sensitive areas, nature dependencies and pressures, set priority actions and report the results in the FY2027-28 report. SAMHI will also publish a TNFD report in FY2027-28.

Source: SAMHI BRSR Principle 6 Essential Indicators 11-12 and Leadership Indicator 3; RARE: consolidated Note 60, p.413.

Environmental Stewardship

Environmental **Performance Dashboard**

The FY2025-26 baseline at a glance.

ENERGY	EMISSIONS	WATER	WASTE
Total energy 247,491 GJ	Scope 1 2,738 tCO_2e	Water withdrawal 788,838 KL	Waste generated 1,842 t
Renewable share 20.3 % of total	Scope 2 33,767 tCO_2e	Reported discharge 78,884 KL	Plastic waste 27.4 t
Energy intensity 19.83 GJ / ₹ mn	GHG intensity 2.93 tCO_2e / ₹ mn	Water intensity 63.22 KL / ₹ mn	Waste intensity 0.148 t / ₹ mn

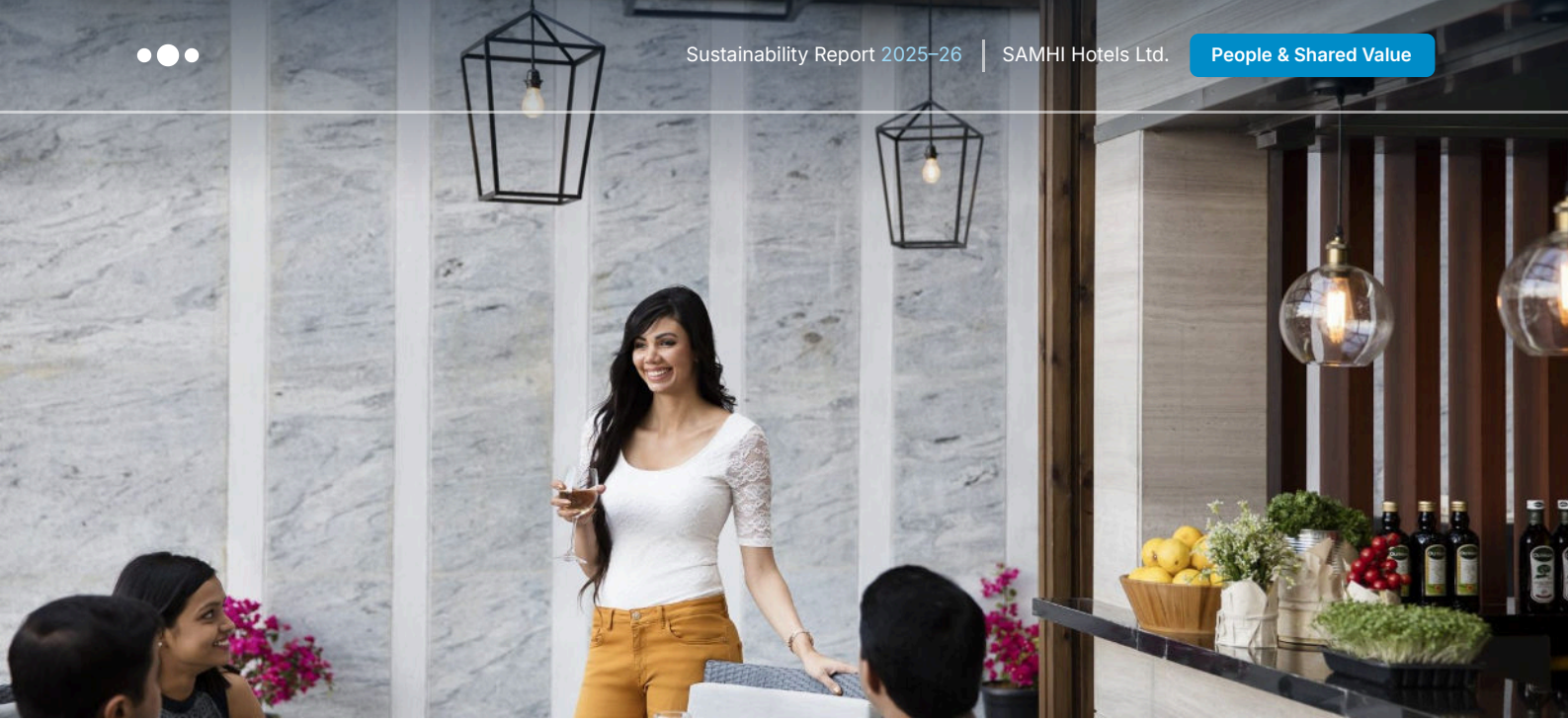
Air-emissions data were tested through NABL-accredited laboratories. Energy, water and waste figures were internally assessed. Scope 1 and Scope 2 are prepared from the BRSR data set. SAMHI will obtain external assurance once it becomes a regulatory requirement for the company.



Courtyard by Marriott and Fairfield by Marriott, Outer Ring Road, Bengaluru

Source: SAMHI BRSR Principle 6, pp.179-183; waste intensity recalculated (see page 62).

GRI 302-1, 302-3, 303-3, 303-4, 305-1, 305-2, 305-4, 305-7, 306-3



04 · People & Shared Value

People

Hospitality is a people business.

Every stay is shaped by people: the teams who welcome guests, maintain buildings, prepare food, manage safety, solve problems and create moments of care.

For SAMHI, workforce sustainability is therefore not separate from service quality. It is one of its foundations.

3,480 employees	**16.4%** women in workforce	**25%** women in management	**25** employees with disabilities
100% performance reviews	**100%** human-rights training	**97.6%** parental return rate	**0** fatalities

The FY2025-26 data show broad access to benefits, training and development systems. Every recordable injury, seven in FY2025-26, is investigated with corrective action taken, and retention, with permanent-employee turnover at 46.6%, is at the centre of SAMHI's people strategy.

Source: SAMHI BRSR Principles 3 and 5; Annual Report ESG overview pp.30-31.

People & Shared Value · Workforce

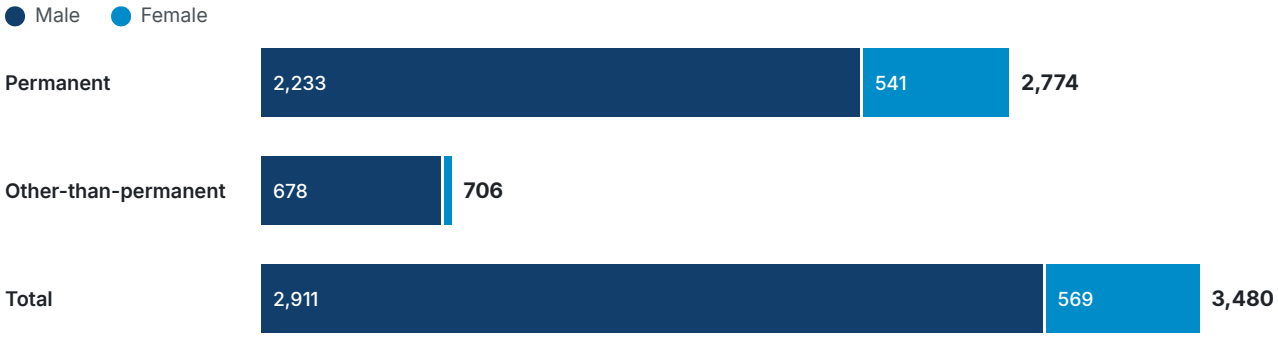
Our Workforce

A national operating workforce, not only a corporate headcount.

3,480	16.4%	19.5%	20.3%
total employees	women in the total workforce	women among permanent employees	other-than-permanent share of workforce

Workforce by employment type and gender

Headcount at 31 March 2026



Employment type	Male	Female	Total
Permanent	2,233	541	2,774
Other-than-permanent	678	28	706
Total	**2,911**	**569**	**3,480**



Kitchen team, SAMHI portfolio hotel

All 3,480 employees are on the payrolls of SAMHI group companies, including hotel staff who work under operator management. The parent company, SAMHI Hotels Limited, employs 31 people at corporate level. Women represented 16.4% of the total workforce and 19.5% of permanent employees. Other-than-permanent employees accounted for 20.3% of the workforce.

Extending our coverage

SAMHI's health and safety system already covers contractors, temporary staff and service-provider personnel. In the FY2026-27 report, SAMHI will also report the number of these non-employee workers (GRI 2-8 and GRI 403).

Source: SAMHI BRSR Section A, pp.147-148; Annual Report p.119.

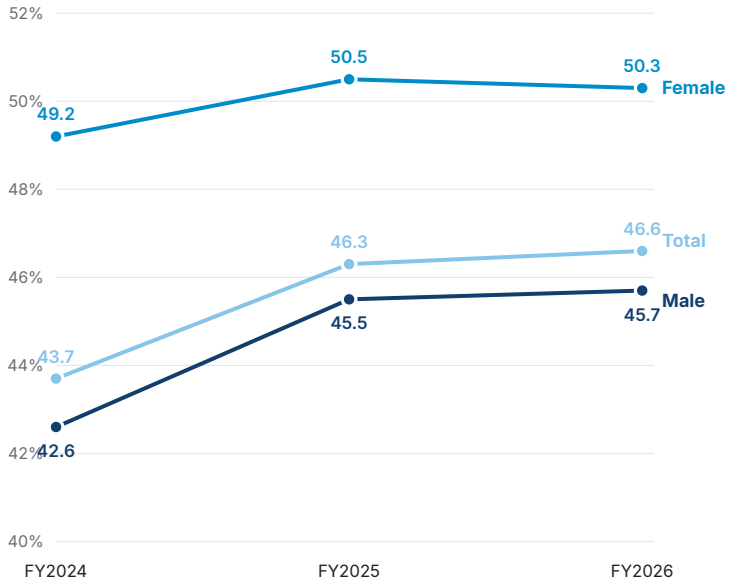
People & Shared Value · Retention

Talent & **Retention**

Growth requires people to stay long enough to grow with the organisation.

Permanent-employee turnover rate

Percent by gender; FY2024 and FY2025 as restated in the FY2025-26 BRSR



46.6%

total permanent-employee turnover, FY2026

50.3%

female turnover, FY2026

Turnover (%)	Male	Female	Total
FY2024	42.6	49.2	43.7
FY2025	45.5	50.5	46.3
FY2026	45.7	50.3	46.6

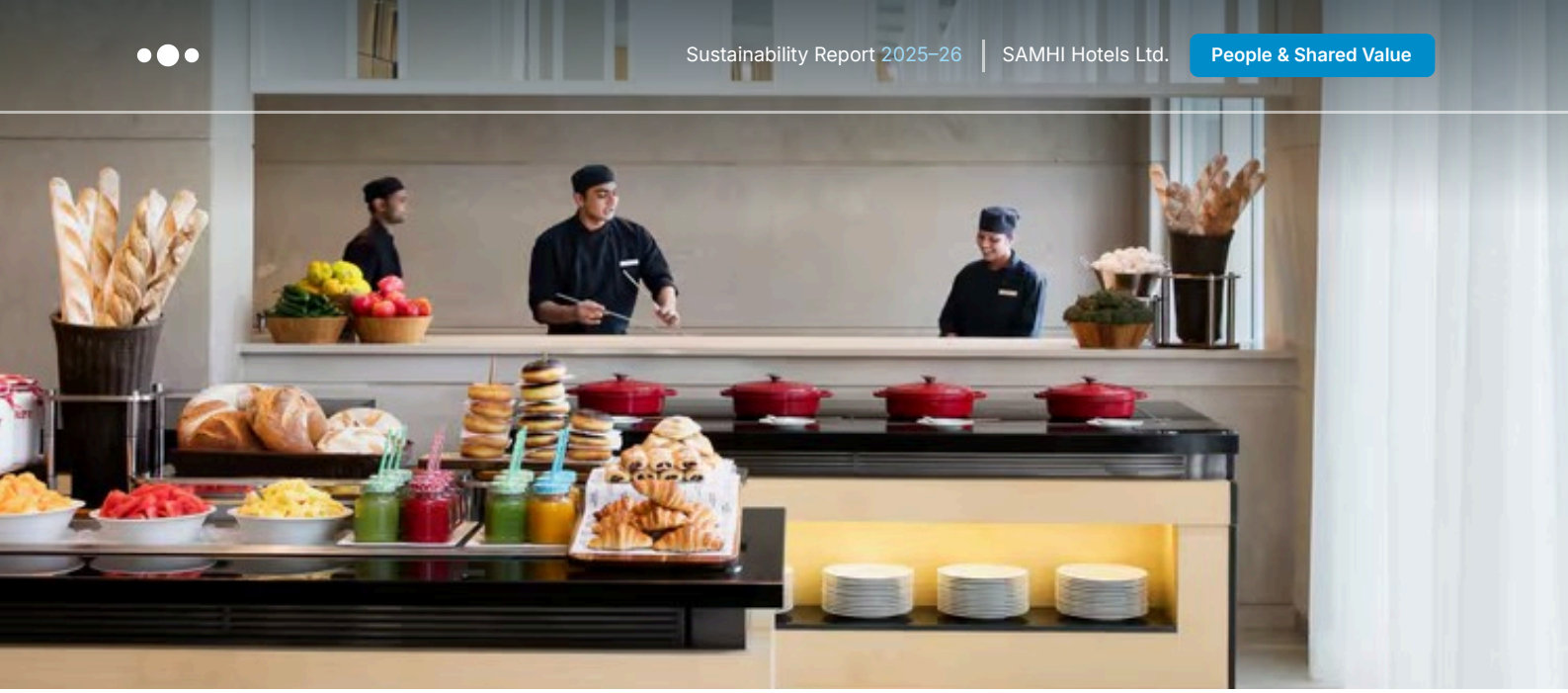
Next step

In the FY2026-27 report, SAMHI will report hires and exits by gender, age and region, and set targeted retention indicators.

Turnover is a material operating issue for hospitality because it affects service consistency, recruitment cost, training investment and the depth of the leadership pipeline. Turnover was 46.6% in FY2025-26, and retention, especially of women, is a priority.

The response combines skills, performance reviews, management development, cross-property mobility, benefits and employee voice. The next step is to connect these programmes to retention outcomes by role, property, tenure and gender.

Source: SAMHI BRSR Section A Q22, p.148; material issue 3, p.152.



People & Shared Value · Learning

Learning & **Development**

Learning is how capability compounds.

21,856	**100%**	**100%**	**100%**
training and awareness programmes	skill-upgradation coverage reported	human-rights training	core ethics and safety coverage

Learning in hospitality is both technical and human. It covers safe work, food and fire standards, service recovery, privacy, responsible conduct, leadership and the judgement required to respond well when an experience does not go to plan.

SAMHI combines operator-led learning with Company-wide programmes, including management development through the Indian School of Hospitality. The reported scale of participation is a strength. The next step is to measure training time, proficiency and outcomes alongside programmes and coverage.

Next step

SAMHI will report training hours by gender and employee category in the FY2027-28 report.

Source: SAMHI BRSR pp.159, 167, 172; Annual Report ESG overview pp.30-31.

People & Shared Value · Growth

Performance & **Growth**

Every employee deserves a clear conversation about what comes next.

2,911	569	3,480	100%
male employees reviewed	female employees reviewed	total employees reviewed	coverage



Performance reviews can be administrative events or developmental ones. Their value lies in turning expectations into feedback, feedback into capability and capability into opportunity.

SAMHI reports that every employee received a regular performance and career-development review in FY2025-26. This creates a strong platform for individual development plans, succession discussions and clearer internal pathways. It is particularly relevant in a sector built on people, where visible progression can be an important reason to stay.

Full coverage

Reviews reached 100% of men (2,911) and 100% of women (569), so every employee category was fully covered in FY2025-26.



Bar team at a SAMHI portfolio hotel

Source: SAMHI BRSR Principle 3 Essential Indicator 9, pp.168-169.

People & Shared Value · Wellbeing

Wellbeing & **Benefits**

Protection creates the foundation for performance.

Measure	FY2025-26 position
Health insurance	✓ 100% of permanent and other-than-permanent employees
Accident insurance	✓ 100%
Maternity / paternity benefits	✓ 100% of eligible employees as reported
Provident Fund	✓ 100% coverage; dues deposited
Gratuity	✓ 100% coverage
ESI	✓ 100% coverage
Wellbeing expenditure	1.92% of total revenue (cost of well-being measures)
Parental return / retention	97.6% return; 100% retention

1.92%
of revenue spent on wellbeing

97.6%
parental return rate

Return to work after parental leave

Percent, FY2026; retention after return was 100% for both



Benefits are most meaningful when they are broadly accessible. SAMHI reports full health and accident coverage across permanent and other-than-permanent employees, as well as full statutory retirement coverage. Female return to work after parental leave was 85.7%, compared with 100% for men, while retention after return was 100% for both.



Restaurant team at a SAMHI portfolio hotel

Source: SAMHI BRSR Principle 3 Essential Indicators 1, 2 and 5, pp.165-166.

People & Shared Value · Safety

Health & **Safety**

Safety is built into everyday operations.

A safe hotel is created through thousands of routine decisions: a hazard noticed, equipment maintained, a procedure followed, an incident reported and a corrective action completed.

The occupational health and safety systems run by SAMHI's operators are aligned with ISO 45001 and applicable regulations, and cover employees, contractors, temporary staff, guests and service-provider personnel at the hotels.



The safety management cycle in practice

Step	Practice
01 **Identify**	Daily walks, hazard registers, equipment checks and Safety and Security Assessments.
02 **Assess**	Routine, non-routine, seasonal and change-management risk assessments.
03 **Prepare**	Emergency procedures, drills, fire systems, surveillance and medical access.
04 **Report**	Incident tracking and channels to report hazards or step away from unsafe situations.
05 **Investigate**	Root-cause analysis, process reassessment and corrective action.
06 **Improve**	Monthly safety committees, quarterly management reporting and third-party audits.

Source: SAMHI BRSR pp.155, 168-171.

People & Shared Value · Safety

Safety Performance

Zero fatalities. Seven recordable injuries. A continued focus on prevention.

0	0	Nil	7
employee fatalities	high-consequence injuries or occupational ill health	lost-time injury frequency rate	recordable employee injuries

Indicator	FY2025	FY2026
Lost-time injury frequency rate	Nil	Nil
Recordable employee injuries	1	7
Worker injuries (no worker category)	Not applicable	Not applicable
Employee fatalities	Nil	Nil
High-consequence injury / ill health	Nil	Nil

SAMHI reported no fatalities, no high-consequence injury or occupational ill health and no lost-time injury frequency in FY2025-26.

Strengthening safety data

SAMHI will report hours worked, injury rates, principal injury types and occupational-illness cases, including for non-employee workers, in the FY2027-28 report.

Seven recordable injuries, each investigated with corrective action. Zero fatalities.



Kitchen team at a SAMHI portfolio hotel

Source: SAMHI BRSR Principle 3 Essential Indicator 11, p.169; Section A, p.147.

People & Shared Value · Inclusion

Inclusion & **Representation**

Representation must be built through every level of the organisation.

569	25%	14.3%	25
women employees	women in management	women on the Board	employees with disabilities

Women's representation by level

Share of each group, FY2026 (axis to 30%)



SAMHI reports accessibility across its premises and an Equal Opportunity Policy covering recruitment, promotion, compensation, reasonable accommodation, training and grievance protection. Twenty-five employees with disabilities were on the rolls at year end, all in permanent employment.

Next step

SAMHI will report workforce and Board composition by age group and employee category, measured as at the end of each quarter, in the FY2026-27 report.



Bar team at a SAMHI portfolio hotel

Source: SAMHI BRSR Section A, p.147; Principles 3 and 5.

People & Shared Value · Pay

Equal Opportunity & Fair Pay

Transparency is the beginning of a more informed pay conversation.

Median remuneration by category

Category	Men (no.)	Male median	Women (no.)	Female median
Board of Directors	5	₹1.70 mn	1	₹2.00 mn
KMP	3	₹69.45 mn	0	Not applicable
Employees other than Board / KMP	2,206	₹274,949	527	₹230,470

Wage indicators

15.0%
gross wages paid to women, FY2025

16.6%
gross wages paid to women, FY2026

100%
of employees above applicable minimum wage, FY2026

Differences in role, grade, tenure, geography and working arrangement need to be considered before drawing conclusions.

About these figures
The pay figures above are medians, as reported in the BRSR.



Pastry chef, Sheraton Gachibowli, Hyderabad

Source: SAMHI BRSR Principle 5 Essential Indicators 2-3, pp.175-176.

Human Rights

Dignity is not an additional benefit. It is the baseline.

SAMHI's human-rights approach is built around prevention, training, accessible grievance channels and due diligence.

All employees received human-rights training in FY2025-26, and all reported employees were paid above the applicable minimum wage.

100%
employees trained on human rights

100%
employees paid above minimum wage

All
operating assets covered by due diligence

FY2025-26 position by area

Area	FY2025-26 position
Workplace protections	Internal Complaints Committees, HR focal points, equal-opportunity systems and confidential reporting.
Salient issues assessed	Child labour, forced labour, wages, working conditions, discrimination and sexual harassment.
Operating assets	Human-rights due diligence reported across all assets.
Value chain	Sample-based vendor assessment.
Contracts	Human-rights requirements extend to suppliers, vendors, operators and business partners.

Source: SAMHI BRSR Principle 5, pp.175-178.

People & Shared Value · Grievance

Speak Up & **Grievance Redressal**

A responsible workplace must make it possible to speak up.

Complaint category	Filed	Pending at year end
Sexual harassment	4	0
Working conditions	1	0
Health & safety	0	0
Discrimination	0	0
Child labour	0	0
Forced / involuntary labour	0	0
Wages	0	0
Other human-rights issues	0	0

4
POSH complaints filed, all upheld and resolved

1
working-conditions complaint filed and resolved

Channels available

- POSH Committees
- Grievance committees
- Complaint boxes
- Whistleblower channels
- Open-door routes

SAMHI maintains POSH Committees, grievance committees, complaint boxes, whistleblower channels and open-door routes. All four FY2025-26 POSH complaints were upheld and resolved, and one working-conditions complaint was also resolved, with none pending at year end. Under GRI 406, the four sexual-harassment complaints are also reported as incidents of discrimination.

ⓘ Data note
In addition to the four POSH complaints, one complaint about working conditions was received and resolved.

The purpose of a grievance system is not to produce a zero. It is to create a trusted route for concerns to be raised, investigated and remedied without retaliation.

Source: SAMHI BRSR Principle 5 Essential Indicators 5-7, pp.176-177; Principle 3 Essential Indicator 13, p.170.

People & Shared Value · Communities

Communities

A hotel's value extends beyond its property line.

Hotels participate in local economies every day through employment, purchasing, services, infrastructure and the movement of guests.

SAMHI's community approach combines direct engagement, local procurement, CSR programmes and grievance channels at property level.

44.5%	14.6%	15	0
of inputs by value from the same and neighbouring districts	of inputs by value from MSMEs / small producers	CSR initiatives reported	community grievances filed

How local value is created

- Supplier participation and local procurement
- Local service providers
- Skills and education programmes
- Community programmes and CSR
- Property-level grievance channels

The BRSR reports that wage cost is concentrated in metropolitan locations because the operating portfolio is largely situated in major cities. Local value is therefore expressed most clearly through supplier participation, local service providers, skills and community programmes rather than rural payroll.

Next step

In the FY2026-27 report, SAMHI will report how many of its hotels run structured community programmes and how it manages local effects such as water use, noise and traffic.



Source: SAMHI BRSR Principle 8, pp.188-190.

People & Shared Value · Education

Education That Multiplies Opportunity

A school serving 22 villages can change more than one academic year.

SAMHI's collaboration with Aarohi Bal Sansar in Satoli, Uttarakhand, supports the expansion of a community school from Class 10 to Class 12.

The planned expansion includes classrooms, laboratories, a library, computer facilities, vocational learning and trained faculty. SAMHI's CSR team is managing the project end to end. In FY2025-26 it completed the site survey and appointed the architects and project-management team, with an initial ₹3.1 mn to set the work in motion.

The school serves 22 villages within a seven-kilometre radius. By bringing secondary education closer to home, the initiative can reduce the need for rural students to migrate simply to continue learning. The intended multiplier includes stronger educational access, local employment, greater opportunity for girls and improved community capability.



Aarohi Bal Sansar, Satoli, Uttarakhand

~300	100%	₹3.1 mn
Aarohi beneficiaries	reported vulnerable / marginalised	initial CSR spend to kick-start the project, FY2025-26

CSR applies to SAMHI Hotels Ltd. and its entities under Section 135 of the Companies Act, 2013. In FY2025-26, contributions were required from SAMHI Hotels Gurgaon Private Limited, Duet Hotels (Hyderabad) Private Limited and Duet Hotels (Pune) Private Limited.

Measuring impact

SAMHI will track the outcomes of the Aarohi programme, including enrolment, attendance, progression, examination results, the share of girls and vocational training, and report them in the FY2026-27 report. SAMHI will also publish a Social Return on Investment (SROI) report for its CSR investments, covering both projected and evaluated SROI.

Source: SAMHI Annual Report ESG overview p.30; CSR annexure p.127; BRSR pp.149, 189-190.

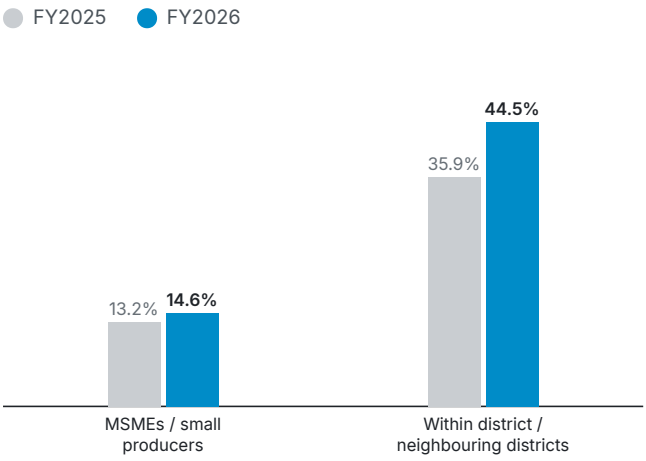
People & Shared Value · Supply chain

Responsible **Procurement**

Purchasing power can build more than supply.

Local and inclusive sourcing

Percent of sourcing, FY2025 vs FY2026



Local and inclusive sourcing increased during FY2025-26.

Centralised procurement can support cost control, but it can also improve standards, reduce fragmented logistics and widen access for smaller enterprises when onboarding and payment systems are designed well.

All operators require contracted vendors to sign or adhere to a Code of Conduct. Human-rights and working-condition assessments have been undertaken on a sample basis.

Indicator	FY2025	FY2026
Directly sourced from MSMEs / small producers (% of inputs by value)	13.2%	14.6%
Sourced within the same and neighbouring districts (% of inputs by value)	35.9%	44.5%

Our commitment

SAMHI will introduce risk-based environmental and social screening for new and existing suppliers, and report the share of spend assessed and corrective actions in the FY2027-28 report.



Fairfield by Marriott, Sriperumbudur, Chennai

Source: SAMHI BRSR pp.163, 178-179, 187, 189.

People & Shared Value · Guests

Responsible Guest Experience

> *Responsibility still begins with the experience delivered to the guest.*

SAMHI's guest-feedback architecture spans property teams, comment cards, operator websites, booking portals, online travel agencies, review platforms and social media.

Feedback is collected, documented and reviewed for service improvement.

Consumer complaints, FY2025-26

Complaint category	Received	Pending
Data privacy	0	0
Advertising	0	0
Cybersecurity	0	0
Delivery of essential services	3	0
Restrictive trade practices	0	0
Unfair trade practices	0	0

Hotels also use in-room information, signage and staff guidance to communicate health, safety and responsible use of amenities. Three complaints related to delivery of essential services were received and all were closed by year end.

Next step

SAMHI will consolidate guest health and safety assessments, and any incidents of non-compliance, across its hotels for the FY2026-27 report (GRI 416).



Source: SAMHI BRSR Principle 9, pp.190-192.

People & Shared Value · Trust

Data Privacy & **Cybersecurity**

Trust travels with the data.

ISO 27001:2022	ISO 27701	PCI DSS	0
Information security	Privacy management	Payment-card security	Reported breaches

Reservations, payments, employee systems and operational platforms make modern hospitality deeply dependent on information.

SAMHI's framework combines certified management systems with encryption, access controls, security audits, penetration testing, incident response and employee training.

Framework controls

- Encryption
- Access controls
- Security audits
- Penetration testing
- Incident response
- Employee training

0	0	0	0
data-privacy complaints	cybersecurity complaints	data breaches	breaches involving customer PII

In FY2025-26, SAMHI reported no data-privacy complaints, no cybersecurity complaints, no data breaches and no breaches involving personally identifiable customer information.

Source: SAMHI BRSR Principle 9, pp.191-193.

05 · Governance

Governance

Accountability starts at the top.

Responsible business depends on structure: who decides, who implements, what information is reviewed and how concerns reach the people with authority to act. SAMHI's governance framework places sustainability within Board and executive oversight rather than treating it as a communications function.



SAMHI leadership team

4 of 7	**10**	**100%**	**0**
Independent Directors on the Board	Board meetings in FY2025-26	employee ethics and anti-corruption training coverage	fines or penalties reported

The Board-level CSR & ESG Committee, chaired by an Independent Director, provides oversight and strategic direction. The Chairman, MD & CEO is the highest authority responsible for implementing responsible-business policies.

Legatrix, a compliance-management tool, supports portfolio-wide compliance monitoring, while the Audit Committee oversees related-party transactions. Board composition and remuneration are set out on page 48.

Source: SAMHI Annual Report ESG overview pp.30-31; Leadership, p.34; Report on Corporate Governance pp.74-76; BRSR p.158.

Governance · Oversight

Sustainability **Governance**

From Board oversight to hotel-level action.

Governance cascade

Accountability flows from the Board to the property

01	**Board of Directors**	Ultimate oversight of strategy, risk and corporate governance.
02	**CSR & ESG Committee**	Board-level sustainability and community oversight; chaired by an Independent Director. Met on 10 February 2026.
03	**Chairman, MD & CEO**	Highest authority responsible for implementing Business Responsibility policies.
04	**Corporate ESG / functions**	Coordinate policy, reporting, quarterly performance review and portfolio improvement.
05	**Operators and property leadership**	Execute hotel operations, collect data and implement property-level action.

Management reviews ESG performance quarterly at organisational and property levels. The CSR & ESG Committee met on 10 February 2026 with full attendance, and the BRSR reports that the Board reviews ESG performance annually. This governance chain reflects the shared control of hotels that SAMHI owns or leases and partners operate.

Next step

SAMHI will report the number and nature of critical concerns raised with the Board in the FY2026-27 report.

Report approval

This report was reviewed and approved by Mr. Ashish Jakhanwala, Chairman, Managing Director & CEO.

Source: SAMHI BRSR Section B, pp.156-158; Report on Corporate Governance p.85.

Governance · Board

Board Composition & **Remuneration**

Who governs SAMHI, how they are chosen and how they are paid.

7	4	10	6
Directors at 31 March 2026	Independent Directors, including one woman	Board meetings held	Board committees

Board of Directors

Director	Category	Board attendance
Ashish Jakhanwala	Chairman, Managing Director & CEO	10 / 10
Manav Thadani	Non-Executive, Non-Independent	9 / 10
Ajish Abraham Jacob	Non-Executive, Non-Independent	10 / 10
Aditya Jain	Independent	10 / 10
Archana Capoor	Independent (woman director)	10 / 10
Michael David Holland	Independent	9 / 10
Krishan Dhawan	Independent	10 / 10

Board committees

Committee	Chair	Members
Audit	Aditya Jain	K. Dhawan, A. A. Jacob, A. Capoor
Nomination & Remuneration	Michael David Holland	A. Jain, K. Dhawan
Stakeholders' Relationship	Michael David Holland	A. Capoor, A. Jain
Risk Management	Archana Capoor	M. D. Holland, M. Thadani
CSR & ESG	Krishan Dhawan	A. Capoor, M. D. Holland
Investment	Michael David Holland	A. A. Jacob, M. Thadani

All committee chairs are Independent Directors.

Chair

Mr. Ashish Jakhanwala serves as Chairman, Managing Director & CEO. Four of the seven directors are independent, giving the Board an independent majority, and the Board has declared that they meet the independence conditions of the SEBI Listing Regulations.

Nomination and selection

The Nomination & Remuneration Committee, made up of Independent Directors, recommends appointments against a Board skills matrix covering leadership, industry knowledge, strategy, financial acumen, risk management, operations and governance.

Collective knowledge and evaluation

Independent Directors take part in a familiarisation programme. They met separately on 26 March 2026 to review the performance of the non-independent directors, the Board and the Chairman; the Board evaluated the Independent Directors. The Board's sustainability expertise includes Mr. Krishan Dhawan, Chair of the CSR & ESG Committee, formerly Chief Executive Officer of Shakti Sustainable Energy Foundation and, since 2021, a governing board member of the Chandrakanta Kesavan Center for Energy Policy and Climate Studies at IIT Kanpur.

Remuneration

Pay for directors, KMPs and senior management follows the Nomination and Remuneration Policy, which balances fixed and variable pay. Non-executive directors receive sitting fees only (₹1.2–2.0 mn each in FY2025-26; one director waived fees). The CMD & CEO's total remuneration was ₹120.6 mn, including ₹60.9 mn of ESOPs.

Source: SAMHI Annual Report: Report on Corporate Governance pp.74-87; Annexure 5 to the Board's Report, p.119; Nomination and Remuneration Policy, p.120.

Governance · Conduct

Responsible **Business Conduct**

Policies matter when they travel through the business.

How each policy area is embedded

01
Integrity
Code of Conduct, conflict management, related-party governance and whistleblower protection.

02
People
POSH, Equal Opportunity, human rights, health and safety and grievance systems.

03
Market conduct
Anti-Bribery and Anti-Corruption, Anti-Money Laundering and insider-trading controls.

04
Information
Privacy, cybersecurity, ISO 27001:2022, ISO 27701 and PCI DSS.

05
Value chain
Vendor Code of Conduct and policy expectations extended to business partners.

06
Environment
Energy, water, waste, environmental compliance and responsible sourcing practices.

From policy to operating standard

Board approval | Procedures | Training | Escalation channels | Periodic review

Board approval, procedures, training, escalation channels and periodic review are what turn a policy into an operating standard.

SAMHI reports that its policies cover all nine NGRBC principles, are translated into procedures and extend to value-chain partners.

Source: SAMHI BRSR Section B, pp.155-157.

Governance · Ethics

Ethics, Integrity & **Anti-Corruption**

> *Integrity is a system, not a statement.*

SAMHI reports 100% coverage of its training and awareness programmes for the Board, KMPs and employees. Employee programmes covered anti-corruption and anti-bribery, conflict of interest, ethical decision-making and responsible business conduct.

100%	**100%**	**100%**	**0**
Board covered by awareness programmes	KMPs covered by awareness programmes	employees covered, including ethics topics	fines, penalties or regulatory actions

Controls in place

Control	Practice
Conflicts	Board members disclose interests and recuse themselves where required.
Related parties	Audit Committee review and approval; mandatory Board-level conflict disclosure.
Reporting	Protected whistleblower channels and non-retaliation safeguards.
Compliance	Legatrix enables real-time, portfolio-wide compliance monitoring.
FY2025-26 outcome	No fines, penalties or regulatory actions reported across the nine NGRBC principles; no disciplinary action for bribery or corruption; no cases of corruption or conflicts of interest.

ⓘ Data note

The ESG overview reports 100% training on the Whistleblower Policy, ABAC and Code of Conduct across the Board, KMPs and employees. The BRSR training table lists the Board's programme as business model, growth and risk, and the KMPs' as POSH, cybersecurity, fire safety, Legatrix, SAMConnect and SiD.

ⓘ How compliance data is governed

Data is recorded at each asset, reviewed by the Cluster HR team and consolidated and verified by SAMHI Compliance.

Source: SAMHI Annual Report ESG overview pp.30-31; BRSR Principle 1, pp.159-161.

Governance · Resilience

Resilience & **Business Continuity**

Resilience is the ability to keep operating when conditions change.

Components of the continuity programme

From the first response to lasting learning

01 Emergency response
Documented procedures and contingency operations.

02 Crisis management
Clear coordination during disruption.

03 Disaster recovery
Restoration of systems, infrastructure and critical processes.

04 Business resumption
Planned return to expected operating levels.

05 Resources
Availability of critical supplies, people and systems.

06 Learning
Regular training and review every two years.

SAMHI and its operators maintain Business Continuity and Disaster Management Plans intended to protect guests, employees and assets.

The programme addresses damage mitigation, recovery and the availability of critical resources. The Risk Management Committee of the Board, chaired by an Independent Director, met twice during the year.

Physical climate hazards to assess

Heat	Flooding	Water scarcity	Other physical hazards

The next stage is to connect operational continuity with climate adaptation: SAMHI will identify which assets face the greatest exposure to heat, flooding, water scarcity and other physical hazards, and bring the findings into capital planning.

Source: SAMHI BRSR Principle 6 Leadership Indicator 5, p.186; Report on Corporate Governance p.84.

Governance · Engagement

Stakeholder **Engagement**

Better decisions begin with listening.



Stakeholder inputs are compiled and reported to the Board.

SAMHI identifies its key stakeholders as anyone, internal or external, who contributes to value creation: shareholders and employees; and customers, operators, vendors, lenders, advisors and local communities. None of the groups engaged is classified as vulnerable or marginalised.

Feedback has influenced action, including Learning Fridays and environmental-awareness material in guest rooms.

How SAMHI engages

Stakeholder	Engagement
Shareholders	Quarterly calls, presentations, exchange disclosures, annual reports and conferences.
Customers	Direct feedback, satisfaction tools, loyalty programmes, reviews and social media.
Operators	Business meetings and ongoing review of budgets, performance, guest experience and staff retention.
Employees	Town halls, training, meetings, daily briefings, portals and noticeboards.
Vendors	Onboarding, meetings, feedback and open communication.
Communities	Direct engagement, CSR activities, local media, websites and property channels.

Next step
In the FY2026-27 report, SAMHI will set out how it selects stakeholder groups, identifies vulnerable groups and uses engagement to shape its response to each material impact.

Source: SAMHI BRSR Principle 4, pp.172-174.

Governance · Materiality

How We Determine **What Matters**

> *This first report establishes the evidence. The FY2026-27 report will deepen the impact assessment.*

SAMHI's BRSR identifies sustainability issues through a business risk-and-opportunity lens.

GRI asks a different but complementary question: where does the organisation have its most significant actual and potential, positive and negative impacts on people, the environment and the economy?

The GRI 3 process SAMHI will apply for FY2026-27

Four steps set out in GRI 3: Material Topics 2021

STEP 1 →

Understand the context

Map the business model, properties, operators, value chain and affected groups.

STEP 2 →

Identify impacts

Document actual and potential, positive and negative impacts, including on human rights.

STEP 3 →

Assess significance

Consider scale, scope, irremediability and likelihood.

STEP 4

Prioritise

Apply a transparent threshold to determine the material topics for reporting.

Stakeholder and expert engagement informs each step, and the highest governance body reviews and approves the resulting list.

Our approach this year

For this first report, SAMHI has used the material issues identified in its BRSR as reporting priorities. For FY2026-27, it will complete the full GRI 3 impact-materiality process, including external stakeholder consultation.

Business lens · BRSR

Risks and opportunities for the business: what affects SAMHI's performance and resilience.

Impact lens · GRI 3

The organisation's most significant impacts on people, the environment and the economy.

Source: SAMHI BRSR material issues, pp.150-154; GRI 3: Material Topics 2021.

Governance · Materiality

Material Topics

The topics that guide this first report.

First-report topic	Primary GRI alignment
Energy & Emissions	GRI 302 / 305
Water & Waste Management	GRI 303 / 306
Talent Management & Equal Opportunity	GRI 401 / 403 / 404 / 405 / 406
Data Privacy & Cybersecurity	GRI 418
Social Impact & Sustainable Procurement	GRI 203 / 204 / 413 / 414
Governance, ethics and human rights · added in this report	GRI 2 / 205 / 206 / 408 / 409
Destination resilience through RARE India · future topic	To be assessed once RARE enters the reporting boundary

Five of these topics are the material issues identified in SAMHI's BRSR. Governance, ethics and human rights (the GRI 2 baseline) was added for this report, reflecting the evidence available for FY2025-26 and the issues most relevant to a platform that owns, leases and asset-manages hotels. Destination resilience through RARE India is shown as a future topic only. These topics guide this first report; a full stakeholder-led materiality assessment will refine them in FY2026-27.

The FY2026-27 report will confirm, revise or expand this list following impact identification, stakeholder engagement, significance assessment and Board validation.

Source: SAMHI BRSR pp.150-154.

Governance · Roadmap

Our Reporting Roadmap

What we will add next, and when.

This first report discloses the data SAMHI already reports in its BRSR. The disclosures below are planned additions, each listed with the report in which SAMHI intends to include it (all planned for FY2026-27 unless shown otherwise).

Area	GRI reference	Planned disclosure	Target report
Materiality	3-1, 3-2	Full GRI 3 impact-materiality assessment with stakeholder input and Board approval	FY2026-27
Climate	305-2	Location-based and market-based Scope 2; emission factors, gases and GWP source	FY2027-28
Climate	305-3	Screening of all 15 Scope 3 categories; quantification of priority categories	FY2026-27 / FY2027-28
Climate	305-5, 302-4	Reductions in emissions and energy from specific initiatives	FY2026-27
Climate	GRI 102, GRI 103	Transition to GRI 102: Climate Change 2025 and GRI 103: Energy 2025	FY2026-27
Climate	201-2	Physical and transition climate-risk assessment by asset	FY2027-28
Climate	305-1, 305-6	Refrigerant emissions in Scope 1 (collection process in place); ozone-depleting substances	FY2026-27
Energy	302-2	Energy consumption outside the organisation	FY2027-28
Water	303-3 to 303-5	Reconciled water balance; withdrawal and consumption in water-stressed areas by property	FY2027-28
Biodiversity	GRI 101	Screening of sites near protected or high-biodiversity areas; TNFD report	FY2027-28
Workforce	2-8	Workers who are not employees	FY2026-27
Workforce	2-30	Collective bargaining agreement coverage	FY2027-28
Workforce	401-1	New employee hires by age group, gender and region	FY2026-27
Workforce	404-1	Average training hours by gender and employee category	FY2027-28
Workforce	405-1	Diversity by age group and employee category	FY2026-27
Safety	403-9, 403-10	Hours worked, injury rates and work-related ill health	FY2027-28
Governance	2-16	Number and nature of critical concerns reported to the Board	FY2026-27
Supply chain	308-1, 414-1	New suppliers screened on environmental and social criteria	FY2027-28
Guests	416-1, 416-2	Guest health and safety assessments and incidents	FY2026-27
Assurance	2-5	External assurance, once it becomes a regulatory requirement for SAMHI	When required

Source: SAMHI analysis against the GRI Standards; GRI 1: Foundation 2021.

06 · Appendices

About This Report

The basis on which this first standalone report has been prepared.

Item	Disclosure
Reporting organisation	SAMHI Hotels Limited, a public limited company listed on BSE and NSE; registered office: Delhi Aerocity, New Delhi
Period	1 April 2025 to 31 March 2026, the same as the financial reporting period
Frequency	Annual
Boundary	Consolidated: SAMHI Hotels Limited and its 17 subsidiaries (page 65); 31 operating hotels, 18 owned and 13 leased; indicator-specific notes where relevant
Frameworks	GRI Standards, with reference; SEBI BRSR and NGRBC cross-reference
GRI 1 used	GRI 1: Foundation 2021
Applicable sector standard	None for hospitality / lodging
Publication date	31 October 2026
Approval	Approved by Mr. Ashish Jakhanwala, Chairman, Managing Director & CEO
External assurance	Internal review of BRSR source data; external assurance will be obtained once it becomes a regulatory requirement for SAMHI

Statement of use

SAMHI Hotels Limited has reported the information cited in the GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.

Source: SAMHI BRSR Section A, pp.146-148; Report on Corporate Governance p.83; Annual Report p.73.

GRI 2-1, 2-2, 2-3, 2-5

Appendices

Basis of Preparation & Data Notes

Transparency includes the limits of the data.

Data area	Treatment in this report
Source hierarchy	The FY2025-26 Integrated Annual Report and BRSR are the source of every SAMHI figure in this report, supplemented by SAMHI's written confirmations (owned and leased hotels, discharge treatment, payroll boundary).
Base year	FY2025-26 is the base year for SAMHI's sustainability reporting. FY2025 figures are shown for context only.
Comparatives	FY2025 values are those restated in the FY2025-26 BRSR, not the originally published FY2024-25 filing. Restated areas include energy, emissions, water, waste and turnover.
Portfolio changes	Caspia Delhi's data for April–August 2025, up to its sale, are included in the FY2025-26 figures.
Energy and GHG	BRSR totals used: 247,491 GJ; Scope 1 of 2,738 tCO_2e and Scope 2 of 33,767 tCO_2e, as reported.
Water	Published withdrawal, consumption and discharge retained; reported consumption equals withdrawal and is shown as reported.
Waste	Published total of 1,842 t retained. Waste intensity is recalculated as tonnes per ₹ mn of revenue from operations (page 62).
Currency	₹ mn = millions of Indian rupees. Intensities use revenue from operations.
Assurance	Internal review of BRSR source data, with laboratory testing for air emissions; external assurance will be obtained once it becomes a regulatory requirement for SAMHI.

SAMHI will establish a formal restatement register, indicator-level calculation notes and an audit-ready evidence archive for its FY2026-27 report.

Source: SAMHI FY2025-26 BRSR; Annual Report ESG overview pp.30-31.

Appendices · GRI Content Index

GRI Content Index

Disclosures reported, where to find them and the matching BRSR reference.

Statement of use
SAMHI Hotels Limited has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.

GRI 1 used
GRI 1: Foundation 2021. Energy and emissions are reported under GRI 302: Energy 2016 and GRI 305: Emissions 2016; GRI 103: Energy 2025 and GRI 102: Climate Change 2025 apply to reports published from 1 January 2027.

Disclosure	Title	Location (page)	BRSR reference	Notes / omissions
GRI 2: General Disclosures 2021				
2-1	Organizational details	2, 7, 56	Section A, pp.146-154	
2-2	Entities included in the organization's sustainability reporting	2, 65	Section A, pp.146-154	
2-3	Reporting period, frequency and contact point	2, 56	Section A, pp.146-154	
2-4	Restatements of information	57	—	FY2025 comparatives as restated in the FY2025-26 BRSR.
2-5	External assurance	13, 56	Section A, pp.146-154	To be obtained once required by regulation.
2-6	Activities, value chain and other business relationships	2, 7, 10	Section A, pp.146-154	
2-7	Employees	30, 63	Section A, pp.146-154	Regional breakdown planned.
2-8	Workers who are not employees	30	Section A, pp.146-154	Wider coverage planned for FY2026-27.
2-9	Governance structure and composition	46, 47, 48	Section B, pp.155-158	
2-10	Nomination and selection of the highest governance body	48	—	
2-11	Chair of the highest governance body	48	—	
2-12	Role of the highest governance body in overseeing the management of impacts	47	Section B, pp.155-158	
2-13	Delegation of responsibility for managing impacts	13, 47	Section B, pp.155-158	
2-14	Role of the highest governance body in sustainability reporting	47	—	Approved by the Chairman, Managing Director & CEO.
2-15	Conflicts of interest	50	Principle 1, pp.159-161	
2-16	Communication of critical concerns	47	—	Planned for FY2026-27.
2-17	Collective knowledge of the highest governance body	48	Principle 1, pp.159-161	
2-18	Evaluation of the performance of the highest governance body	48	—	
2-19	Remuneration policies	48	—	
2-20	Process to determine remuneration	48	—	

BRSR reference: the section or principle of SAMHI's FY2025-26 BRSR that carries the matching data, with Annual Report page numbers. Planned disclosures are listed in Our Reporting Roadmap (page 55).

GRI Content Index (continued)

General disclosures, material topics and economic topics.

Disclosure	Title	Location (page)	BRSR reference	Notes / omissions
2-21	Annual total compensation ratio	48	Principle 5, pp.175-178	Ratio 420.7x; standalone basis (31 corporate employees).
2-22	Statement on sustainable development strategy	3	Section B, pp.155-158	
2-23	Policy commitments	39, 49	Section B, pp.155-158	
2-24	Embedding policy commitments	49	Section B, pp.155-158	
2-25	Processes to remediate negative impacts	40	Principle 5, pp.175-178	
2-26	Mechanisms for seeking advice and raising concerns	40, 50	Principle 3, pp.165-171	
2-27	Compliance with laws and regulations	50	Principle 1, pp.159-161	
2-28	Membership associations	64	Principle 7, pp.187-188	
2-29	Approach to stakeholder engagement	52	Principle 4, pp.172-174	
2-30	Collective bargaining agreements	63	Principle 3, pp.165-171	Agreement coverage planned for FY2027-28.
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	53	Section A, pp.146-154	Full GRI 3 process planned for FY2026-27.
3-2	List of material topics	54	Section A, pp.146-154	
3-3	Management of material topics	9, 11, 12, 16, 19, 21, 22, 23, 25, 27, 31, 41, 44, 45, 51	Section A, pp.146-154	
Economic topics				
201-1	Direct economic value generated and distributed	64	—	
201-3	Defined benefit plan obligations and other retirement plans	34	Principle 3, pp.165-171	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	38	Principle 5, pp.175-178	Minimum-wage compliance reported.
203-1	Infrastructure investments and services supported	42	Principle 8, pp.188-190	
204-1	Proportion of spending on local suppliers	43, 63	Principle 8, pp.188-190	
205-2	Communication and training about anti-corruption policies and procedures	50	Principle 1, pp.159-161	
205-3	Confirmed incidents of corruption and actions taken	50	Principle 1, pp.159-161	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	64	Principle 7, pp.187-188	

BRSR reference: the section or principle of SAMHI's FY2025-26 BRSR that carries the matching data, with Annual Report page numbers. Planned disclosures are listed in Our Reporting Roadmap (page 55).

GRI Content Index (continued)

Environmental topics, employment and occupational health and safety.

Disclosure	Title	Location (page)	BRSR reference	Notes / omissions
Environmental topics				
302-1	Energy consumption within the organization	17, 62	Principle 6, pp.179-186	Fuel by type planned.
302-3	Energy intensity	17, 62	Principle 6, pp.179-186	
303-1	Interactions with water as a shared resource	23	Principle 6, pp.179-186	
303-2	Management of water discharge-related impacts	23	Principle 6, pp.179-186	
303-3	Water withdrawal	24, 62	Principle 6, pp.179-186	
303-4	Water discharge	24, 62	Principle 6, pp.179-186	
303-5	Water consumption	24, 62	Principle 6, pp.179-186	As reported in the BRSR.
305-1	Direct (Scope 1) GHG emissions	18, 62	Principle 6, pp.179-186	Refrigerant emissions not included; gases, factors and GWP planned for FY2027-28.
305-2	Energy indirect (Scope 2) GHG emissions	18, 62	Principle 6, pp.179-186	Location- and market-based planned for FY2027-28.
305-4	GHG emissions intensity	18, 62	Principle 6, pp.179-186	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	28	Principle 6, pp.179-186	Emissions by mass planned for FY2026-27.
306-1	Waste generation and significant waste-related impacts	25, 26	Principle 6, pp.179-186	
306-2	Management of significant waste-related impacts	12, 25, 26	Principle 6, pp.179-186	
306-3	Waste generated	25, 62	Principle 6, pp.179-186	
Social topics				
401-1	New employee hires and employee turnover	31, 63	Section A, pp.146-154	New hires planned for FY2026-27.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	34	Principle 3, pp.165-171	
401-3	Parental leave	34	Principle 3, pp.165-171	
403-1	Occupational health and safety management system	35	Principle 3, pp.165-171	
403-2	Hazard identification, risk assessment, and incident investigation	35	Principle 3, pp.165-171	

BRSR reference: the section or principle of SAMHI's FY2025-26 BRSR that carries the matching data, with Annual Report page numbers. Planned disclosures are listed in Our Reporting Roadmap (page 55).

GRI Content Index (continued)

Occupational health and safety, training, diversity, human rights, communities and privacy.

Disclosure	Title	Location (page)	BRSR reference	Notes / omissions
403-3	Occupational health services	35	Principle 3, pp.165-171	
403-4	Worker participation, consultation, and communication on occupational health and safety	35	Principle 3, pp.165-171	
403-5	Worker training on occupational health and safety	32, 35	Principle 3, pp.165-171	
403-6	Promotion of worker health	34, 35	Principle 3, pp.165-171	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	35	Principle 3, pp.165-171	
403-8	Workers covered by an occupational health and safety management system	35	Principle 3, pp.165-171	
403-9	Work-related injuries	36, 63	Principle 3, pp.165-171	Hours worked and rates planned for FY2027-28.
403-10	Work-related ill health	36	Principle 3, pp.165-171	
404-2	Programs for upgrading employee skills and transition assistance programs	32	Principle 3, pp.165-171	
404-3	Percentage of employees receiving regular performance and career development reviews	33, 63	Principle 3, pp.165-171	
405-1	Diversity of governance bodies and employees	37, 48	Section A, pp.146-154	Age group planned for FY2026-27.
405-2	Ratio of basic salary and remuneration of women to men	38	Principle 5, pp.175-178	Median remuneration reported.
406-1	Incidents of discrimination and corrective actions taken	40	Principle 5, pp.175-178	
408-1	Operations and suppliers at significant risk for incidents of child labor	39	Principle 5, pp.175-178	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	39	Principle 5, pp.175-178	
413-1	Operations with local community engagement, impact assessments, and development programs	41, 42	Principle 8, pp.188-190	
414-2	Negative social impacts in the supply chain and actions taken	39, 43	Principle 5, pp.175-178	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	45, 63	Principle 9, pp.190-193	

BRSR reference: the section or principle of SAMHI's FY2025-26 BRSR that carries the matching data, with Annual Report page numbers. Planned disclosures are listed in Our Reporting Roadmap (page 55).

Appendices

Environmental **Performance Tables**

FY2025 comparatives (as restated in the BRSR) and FY2025-26 performance.

Energy and GHG	FY2025	FY2026
Renewable energy (GJ)	46,505	50,229
Renewable share of total energy (%)	18.6	20.3
Non-renewable electricity (GJ)	155,110	148,099
Fuel (GJ)	49,058	49,162
Total energy (GJ)	250,673	247,491
Energy intensity (GJ / ₹ mn)	22.18	19.83
Scope 1 (tCO_2e)	2,783	2,738
Scope 2 (tCO_2e)	35,365	33,767
GHG intensity (tCO_2e / ₹ mn)	3.38	2.93

Water	FY2025	FY2026
Groundwater (KL)	138,485	131,343
Third-party water (KL)	609,944	657,494
Total withdrawal (KL)	748,429	788,838
Reported consumption (KL)	748,429	788,838
Discharge (KL)	74,483	78,884
– to groundwater (KL)	13,489	13,134
– to third parties (KL)	60,994	65,749
Water intensity (KL / ₹ mn)	66.23	63.22

Waste	FY2025	FY2026
Plastic (t)	33.4	27.4
E-waste (t)	5.7	8.5
C&D waste (t)	604	3.4
Battery waste (t)	0.3	0
Other hazardous (t)	1.2	2.2
Other non-hazardous (t)	1,897	1,800
Total waste (t)	2,542	1,842
Waste intensity (t / ₹ mn)	0.225	0.148

Waste intensity

Recalculated in this report as total waste divided by revenue from operations, consistent with the energy, GHG and water intensities.

Data note

Water consumption is shown as reported in the BRSR; see page 24.

Source: SAMHI BRSR Principle 6, pp.179-183; Annual Report p.54 (revenue from operations).

GRI 302-1, 302-3, 303-3, 303-4, 303-5, 305-1, 305-2, 305-4, 306-3

Appendices

Social & Governance **Performance Tables**

The people, community and trust indicators reported for FY2025-26.

Workforce indicator	FY2025	FY2026
Total employees	3,476	3,480
Women employees	524	569
Permanent turnover (%)	46.3	46.6
Female turnover (%)	50.5	50.3
Union / association membership (%)	6.4	6.2
Wellbeing spend (% of total revenue)	1.88	1.92
Performance-review coverage (%)	100	100
Human-rights training coverage (%)	100	100
POSH complaints	8	4
Recordable injuries	1	7
Fatalities	0	0

Community and trust indicator	FY2025	FY2026
MSME / small-producer sourcing (% of inputs by value)	13.2	14.6
Same and neighbouring-district sourcing (% of inputs by value)	35.9	44.5
Data breaches	0	0
Privacy complaints	0	0
Cybersecurity complaints	0	0
Essential-service complaints	4	3
Community complaints	0	0
Employee complaints (POSH, BRSR Section A)	8	4

Data note

One working-conditions complaint was also received and resolved in FY2026 (BRSR Principle 3).

Source: SAMHI BRSR Section A and Principles 3, 5, 8 and 9.

GRI 2-7, 2-30, 204-1, 401-1, 403-9, 404-3, 405-1, 418-1

Appendices

Economic & Governance Data

Value generated and shared, and the associations SAMHI belongs to.

Direct economic value generated and distributed (₹ mn, consolidated)

	FY2025	FY2026
Revenue from operations	11,205.4	12,478.0
Other income	180.3	312.0
Direct economic value generated	**11,385.7**	**12,790.0**
Operating costs (materials and other expenses)	5,344.7	6,210.3
Employee wages and benefits	1,789.6	1,954.1
Payments to providers of capital (finance costs)	2,222.8	1,709.1
Payments to government (income tax paid, net)	(4.8)	133.3
Economic value distributed	**9,352.3**	**10,006.8**
Economic value retained	**2,033.4**	**2,783.2**

Continuing operations, from the consolidated statement of profit and loss; income tax on a cash-flow basis. Operating costs include CSR spend. No dividend was paid or proposed. Exceptional items, depreciation and deferred tax are excluded.

Anti-competitive behaviour

No legal actions for anti-competitive behaviour, anti-trust or monopoly practices, and no adverse orders from regulators, were reported in FY2025-26.

Trade and industry associations

Association	Reach
Confederation of Indian Industry (CII)	National
Federation of Hotel & Restaurant Associations of India (FHRAI)	National
Hotel & Restaurant Association of India	National
Puna Hoteliers Association	State
Hotel & Restaurant Association of Karnataka (HRAK)	State
Hotel & Restaurants Association of Andhra Pradesh	State
Hotel & Restaurant Association of Rajasthan	State

SAMHI reported no public-policy advocacy positions in FY2025-26.

Source: SAMHI Annual Report: consolidated statement of profit and loss, p.293; consolidated cash flow statement, p.294; BRSR Principle 7, pp.187-188.

Appendices

Portfolio & Reporting Entities

The hotels and companies inside this report's boundary.

Operating hotels at 31 March 2026 · 31 hotels, 4,899 rooms

18 hotels are owned and 13 leased. [3] Leased, in a mixed-use development.

Hotel	Operator	Tenure	Rooms
Upper Upscale · 5 hotels, 1,123 rooms			
Hyatt Regency, Nagar Road, Pune	Hyatt	Owned	301
Renaissance, SG Highway, Ahmedabad	Marriott	Owned	155
Sheraton, Gachibowli, Hyderabad	Marriott	Owned	326
Courtyard by Marriott, Outer Ring Road, Bengaluru	Marriott	Owned	170
Hyatt Place, Udyog Vihar, Gurugram	Hyatt	Owned	171
Upper Mid-scale · 14 hotels, 2,047 rooms			
Fairfield by Marriott, City Center, Bengaluru	Marriott	Leased[3]	148
Fairfield by Marriott, Outer Ring Road, Bengaluru	Marriott	Owned	166
Fairfield by Marriott, Airport, Coimbatore	Marriott	Owned	126
Fairfield by Marriott, Sriperumbudur, Chennai	Marriott	Owned	153
Fairfield by Marriott, Kharadi, Pune	Marriott	Owned	109
Fairfield by Marriott, Anjuna, Goa	Marriott	Owned	130
Fairfield by Marriott, Gachibowli, Hyderabad	Marriott	Owned	232
Four Points by Sheraton, Nagar Road, Pune	Marriott	Leased	217
Fairfield by Marriott, Ashram Road, Ahmedabad	Marriott	Owned	147
Four Points by Sheraton, City Square, Jaipur	Marriott	Leased	114
Fairfield by Marriott, MWC, Chennai	Marriott	Owned	136
Fairfield by Marriott, Whitefield, Bengaluru	Marriott	Leased	104
Four Points by Sheraton, City Center, Vizag	Marriott	Owned	123
Trinity, Whitefield, Bengaluru	Marriott	Owned	142
Mid-scale · 12 hotels, 1,729 rooms			
Holiday Inn Express, SG Road, Ahmedabad	IHG	Leased	130
Holiday Inn Express, Whitefield, Bengaluru	IHG	Leased	217
Holiday Inn Express, Hinjewadi, Pune	IHG	Leased	104
Holiday Inn Express, Sohna Road, Gurugram	IHG	Leased[3]	205
Holiday Inn Express, Pimpri, Pune	IHG	Owned	142
Holiday Inn Express, HITEC City, Hyderabad	IHG	Leased[3]	150
Holiday Inn Express, Nashik	IHG	Leased	101
Holiday Inn Express, Banjara Hills, Hyderabad	IHG	Leased	170
Holiday Inn Express, Tumkur Road, Bengaluru	IHG	Leased[3]	115
Holiday Inn Express, Thoraipakkam, Chennai	IHG	Owned	149
Holiday Inn Express, Knowledge Park, Greater Noida	IHG	Leased[3]	133
Holiday Inn Express, Rajarhat, Kolkata	IHG	Owned	113

Entities in the consolidated boundary

SAMHI Hotels Limited (parent) and the 17 subsidiaries below, as in the consolidated financial statements.

Subsidiary	Holding
SAMHI JV Business Hotels Pvt. Ltd.	65%
SAMHI Hotels (Gurgaon) Pvt. Ltd.	100%
Barque Hotels Pvt. Ltd.	100%
SAMHI Hotels (Ahmedabad) Pvt. Ltd.	100%
CASPIA Hotels Pvt. Ltd.	100%
Paulmech Hospitality Pvt. Ltd.	100%
Ascent Hotels Pvt. Ltd.	65%
Argon Hotels Pvt. Ltd.	100%
Duet India Hotels (Chennai) Pvt. Ltd.	100%
Duet India Hotels (Hyderabad) Pvt. Ltd.	100%
Duet India Hotels (Pune) Pvt. Ltd.	100%
Duet India Hotels (Ahmedabad) Pvt. Ltd.	100%
Duet India Hotels (Jaipur) Pvt. Ltd.[1]	100%
Duet India Hotels (Navi Mumbai) Pvt. Ltd.[1]	100%
SAMHI Hospitality Ventures Pvt. Ltd.	100%
Innmar Tourism and Hotels Pvt. Ltd.	100%
SAMHI Skyline Pvt. Ltd.[2]	100%

[1] Step-down subsidiary. [2] Incorporated 16 January 2026. Holding is the proportion of shares held by the group. Caspia Delhi was sold in August 2025; its April–August 2025 data are included in the FY2025-26 figures.

Source: SAMHI Annual Report: operating hotels portfolio pp.16-21; Form AOC-1, p.73. Tenure: SAMHI portfolio list (owned and leased assets).

Appendices

Definitions & **Data Notes**

A shared vocabulary for the first reporting cycle.

Term	Definition / FY2025-26 treatment
FY2026 / FY2025-26	The financial year 1 April 2025 to 31 March 2026. FY2025 is 1 April 2024 to 31 March 2025.
₹ mn	Millions of Indian rupees.
Scope 1	Direct emissions from owned or controlled sources within the reporting boundary.
Scope 2	Indirect emissions from the generation of purchased electricity. Location- and market-based results will be reported separately from FY2027-28.
Scope 3	Other indirect value-chain emissions. Measurement framework in development.
Renewable energy	Energy classified as renewable in the BRSR: purchased and generated renewable electricity (a conservative measure that does not credit solar water heating).
Water withdrawal	Water drawn from groundwater and third-party sources.
Water consumption	As reported in the BRSR, where it equals withdrawal.
Material topic	A topic representing the organisation's most significant impacts under GRI 3. SAMHI's full process is scheduled for the FY2026-27 report.
With reference to GRI	The reporting option used for this report: SAMHI reports the information cited in the GRI content index, in line with GRI 1: Foundation 2021.

Abbreviations

BRSR	Business Responsibility and Sustainability Report	**GRI**	Global Reporting Initiative
NGRBC	National Guidelines on Responsible Business Conduct	**KMP**	Key Managerial Personnel
POSH	Prevention of Sexual Harassment	**MSME**	Micro, Small and Medium Enterprises
ABAC	Anti-Bribery and Anti-Corruption	**NABL**	National Accreditation Board for Testing and Calibration Laboratories
CGWB	Central Ground Water Board	**CPCB**	Central Pollution Control Board
CEA	Central Electricity Authority	**CSR**	Corporate Social Responsibility
ESG	Environmental, Social and Governance	**GHG**	Greenhouse gas
GJ	Gigajoule	**KL**	Kilolitre
tCO_2e	Tonnes of carbon dioxide equivalent	**EV**	Electric vehicle



Upcoming Westin, Whitefield, Bengaluru (architectural render)

The work continues

Built Into **How We Operate**

This first standalone Sustainability Report establishes a baseline. It brings together the environmental, social and governance information already available across SAMHI's portfolio, identifies the systems that are working and shows where we will go next.

> *The FY2026-27 report will deepen this foundation through impact materiality, stronger property-level data, quantified targets and broader value-chain coverage.*

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SAMHI
SMART HOTEL INVESTMENTS